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Report of the Secretary of the Treasury on the state of the finances for the year 1868

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REPORT

OF THE

SECRETARY OF THE TREASURY

ON THE

STATE OF THE FINANCES

FOR

THE YEAR 1867.

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WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1868

STATEMENT OF THE TREASURY

FOR THE YEAR 1870

AND FOR THE YEAR 1871

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REPORT

OF THE

SECRETARY OF THE TREASURY.

TREASURY DEPARTMENT,
Washington, November 30, 1867.

In conformity with law, the Secretary of the Treasury has the honor to submit to Congress this his regular annual report.

The finances of the United States, notwithstanding the continued depreciation of the currency, are in a much more satisfactory condition than they were when the Secretary had the honor to make to Congress his last annual report. Since the first day of November, 1866, \$493,990,263 34 of interest-bearing notes, certificates of indebtedness and of temporary loans, have been paid or converted into bonds; and the public debt, deducting therefrom the cash in the treasury which is to be applied to its payment, has been reduced \$59,805,555 72. During the same period decided improvement has also been witnessed in the general economical condition of the country. The policy of contracting the currency, although not enforced to the extent authorized by law, has prevented an expansion of credits, to which a redundant and especially a depreciated currency is always an incentive, and has had no little influence in stimulating labor and increasing production. Industry has been steadily returning to the healthy channels from which it was diverted during the war, and although incomes have been small and trade generally inactive, in no other commercial country has there been less financial embarrassment than in the United States.

In order that the action of the Secretary, in the financial administration of the department, may be properly understood, a brief reference to the condition of the treasury at the time the war was drawing to a close, and at some subsequent periods, seems to be necessary.

On the 31st day of March, 1865, the total debt of the United States was \$2,366,955,077 34, of the following descriptions, to wit:

Funded debt	\$1, 100, 361, 241 80
Matured debt	349, 420 09
Temporary loan certificates	52, 452, 328 29
Certificates of indebtedness	171, 790, 000 00
Interest-bearing notes	526, 812, 800 00
Suspended or unpaid requisitions	114, 256, 548 93
United States notes (legal tenders)	433, 160, 569 00
Fractional currency	24, 254, 094 07
	<hr/>
Cash in the treasury	2, 423, 437, 002 18
	56, 481, 924 84
	<hr/>
Total	2, 366, 955, 077 34
	<hr/> <hr/>

The resources of the treasury consisted of the money in the public depositories in different parts of the country amounting, as above stated, to \$56,481,924 84; the revenues from internal taxes and customs duties, and the authority to issue bonds, notes, and certificates, under the following acts, to the following amounts :

Act of February 25, 1862, bonds	\$4, 023, 600 00
Act of March 3, 1864, bonds	27, 229, 900 00
Act of June 30, 1864, bonds, 7 30 or compound interest notes	79, 811, 000 00
Certificates for temporary loans, act June 30, 1864	97, 546, 471 71
United States notes for payment of temporary loans, act July 11, 1862	16, 839, 431 00
Fractional currency, act June 30, 1864	25, 745, 905 93
Act of March 3, 1865, bonds or interest-bearing notes	533, 587, 200 00
Making a total of	<u>784, 783, 508 64</u>

Certificates of indebtedness, payable one year from date, or earlier at the option of the government, bearing interest at the rate of six per cent. per annum, might be issued to an indefinite amount, but only to public creditors desirous of receiving them in satisfaction of audited and settled demands against the United States.

Early in April the fall of Richmond, and the surrender of the forces which had so long defended it, rendered it certain that the war was soon to be terminated, and that provision must be made for the payment of the army at the earliest practicable moment.

The exigency was great, and the prospect of raising the money required to meet the present and prospective demands upon the treasury, under the laws then existing, was sufficiently discouraging to create solicitude and anxiety in the mind of a Secretary little experienced in public affairs, upon whom the responsibility of maintaining the credit of the nation had been unexpectedly devolved. There was no time to try experiments or to correct errors, if any had been committed, in the kind of securities which had been put upon the market. Creditors were importunate, the unpaid requisitions in the department were largely in excess of the cash in the treasury, the vouchers issued to contractors for the necessary supplies of the army and navy were being sold at from ten to twenty per cent. discount—indicating by their depreciation how uncertain was the prospect of early payment—while nearly a million of men were soon to be discharged from service, who could not be mustered out until the means to pay the large balances due them were provided. There was no alternative but to raise money by popular subscription to government securities of a character the most acceptable to the people, who had subscribed so liberally to previous loans.

As a considerable amount of the seven-thirty notes had recently been disposed of satisfactorily by the department, and had proved to be the most popular security ever offered to the people, the Secretary determined to rely upon them, (although on the part of government they were in many respects objectionable,) and, in order to insure speedy subscriptions, to place them within the reach of

all who might be willing to invest in them. In every city and town and village of the loyal, and at some points in the disloyal States, subscriptions were solicited. The press, with its immense power, and without distinction of party, seconded the efforts of the energetic and skilful agent who had charge of the loan. The national banks gave efficient aid by liberal subscriptions, while thousands of persons in humble life and with limited means hesitated not to commit their substance to the honor and good faith of the government. Before the end of July the entire loan, exceeding five hundred millions, was subscribed and paid for, and the Secretary was enabled with the proceeds, together with the receipts from customs and internal revenues, and the use to a limited extent of some of the other means at his disposal, to pay every requisition upon the treasury, and every matured national obligation. As evidence of the necessity that existed for prompt action in the negotiation of this loan, and the straits to which the treasury was reduced, it will be remembered by those who examined carefully the monthly statements of the department, that although during the month of April upwards of one hundred millions of dollars had been received from the sales of 7.30 notes, the unpaid requisitions, at its close, had increased to \$120,470,000, while the cash (coin and currency) in all the public depositories amounted only to \$16,835,800. If few men intrusted with the management of the finances of a great nation were ever in a position so embarrassing and trying as was that of the Secretary of the United States Treasury in the months of April and May, 1865, none certainly were ever so happily and promptly relieved. The Secretary refers to this period of his administration of the department with pleasure, because the success of this loan was to him not only a surprise and a relief, but because it indicated the resources of the country, and gave him the needed courage for the performance of the great work that was before him.

Between the first days of April and September, 1865, the Secretary used his authority to issue securities as follows:

Bonds under the act of February 25, 1862.....	\$4, 023, 600 00
Bonds under the act of June 30, 1864.....	6, 000, 000 00
Compound interest notes, act June 30, 1864.....	24, 978, 390 00
Certificates for temporary loans, act June 30, 1864.....	54, 696, 384 87
Fractional currency, act June 30, 1864.....	2, 090, 648 44
Seven-thirty notes, March 3, 1865.....	529, 187, 200 00
	<hr/>
	620, 976, 223 31

On the 31st of August, 1865, the public debt reached the highest point, and was made up of the following items, to wit:

Funded debt.....	\$1, 109, 568, 191 80
Matured debt.....	1, 503, 020 09
Temporary loans.....	107, 148, 713 16
Certificates of indebtedness.....	85, 093, 000 00
Five per cent. legal tender notes.....	33, 954, 230 00
Compound interest legal tender notes.....	217, 024, 160 00
Seven-thirty notes.....	830, 000, 000 00
United States notes, (legal tenders).....	433, 160, 569 00

IV REPORT OF THE SECRETARY OF THE TREASURY.

Fractional currency.....	\$26, 344, 742 51
Suspended requisitions uncalled for.....	2, 111, 000 00
Total.....	2, 845, 907, 626 56
Deduct cash in treasury.....	88, 218, 055 13
Balance.....	2, 757, 689, 571 43

Of these obligations, it will be noticed, \$684,138,949 were a legal tender, to wit:

United States notes.....	\$433, 160, 569 00
Five per cent. notes.....	33, 954, 230 00
Compound interest notes.....	217, 024, 160 00
Total.....	684, 138, 959 00

A very large portion of which were in circulation as currency.

The temporary loans were payable in thirty days from the time of deposit, after a notice of ten days.

The five per cent. notes were payable in lawful money, in one and two years from December 1, 1863.

The compound interest notes were payable in three years from their respective dates, all becoming due between the tenth day of June, 1867, and the sixteenth day of October, 1868

The 7-30 notes were payable, in about equal proportions, in August, 1867, and June and July, 1868, in lawful money, or convertible at maturity, at the pleasure of the holder, into 5-20 bonds.

The certificates of indebtedness would mature at various times between the thirty-first day of August, 1865, and the second day of May, 1867.

During the month of September, 1865, the army having been reduced nearly to a peace footing, it became apparent that the internal revenues and the receipts for customs would be sufficient to pay all the expenses of the government and the interest on the public debt, so that thenceforward the efforts of the Secretary were to be turned from borrowing to funding. Besides the United States notes in circulation, there were nearly \$1,300,000,000 of debts in the form of interest-bearing notes, temporary loans, and certificates of indebtedness, a portion of which were maturing daily, and all of which, with the exception of the temporary loans, (which, being in the nature of loans on call, might or might not be continued, according to the will of the holders,) must be converted into bonds or paid in money before the 16th of October, 1868. The country had passed through a war unexampled in its expensiveness and sacrifice of lives; it was afflicted with a redundant and depreciated currency; prices of property and the cost of living had advanced correspondingly with the increase of the circulating medium; men, estimating their means by a false standard of value, had become reckless and extravagant in their expenditures and habits; business, in the absence of a stable basis, was unsteady and speculative; and great financial troubles, the usual result of expensive wars, seemed to be almost inevi-

table. It was under such circumstances that the work of funding the rapidly maturing obligations of the government and restoring the specie standard was to be commenced. While the latter object could not be brought about until the former had been accomplished, it was highly important that the necessity of an early return to specie payments should never be lost sight of. At the same time, it seemed to the Secretary that a return to the true measure of value, however desirable, was not of sufficient importance to justify the adoption of such measures as might prevent funding, and injuriously affect those branches of industry from which revenue was to be derived, much less such measures as might, by exciting alarm, precipitate the disaster which so many anticipated and feared. Thus the condition of the country and the treasury determined the policy of the Secretary, which has been to convert the interest-bearing notes, temporary loans, &c., into gold-bearing bonds, and to contract the paper circulation by the redemption of United States notes. For the last two years this policy has been steadily but carefully pursued, and the result upon the whole has been satisfactory to the Secretary, and, as he believes, to a large majority of the people. Since the first day of September, 1865, the temporary loans, the certificates of indebtedness, and the five per cent. notes have all been paid, (with the exception of small amounts of each not presented for payment,) the compound interest notes have been reduced from \$217,024,160 to \$71,875,040 (\$11,560,000 having been taken up with three per cent. certificates;) the seven and three-tenth notes from \$830,000,000 to \$337,978,800; the United States notes, including fractional currency, from \$459,505,311 51 to \$387,871,477 39—while the cash in the treasury has been increased from \$88,218,055 13 to \$133,998,398 02, and the funded debt has been increased \$686,584,800. While this has been accomplished there has been no commercial crisis, and (outside of the southern States, which are still greatly suffering from the effects of the war and the unsettled state of their industrial interests and political affairs) no considerable financial embarrassment.

In his last report the Secretary remarked that "After a careful survey of the whole field, he was of the opinion that specie payments might be resumed, and ought to be resumed, as early as the first day of July, 1868, while he indulged the hope that such would be the character of future legislation, and such the condition of our productive industry, that this most desirable event might be brought about at a still earlier day." These anticipations of the Secretary may not be fully realized. The grain crops of 1866 were barely sufficient for home consumption. The expenses of the War Department, by reason of Indian hostilities and the establishment of military governments in the southern States, have greatly exceeded the estimates. The government has been defrauded of a large part of the revenue upon distilled liquors, and the condition of the south has been disturbed and unsatisfactory. These facts, and the apprehension created in Europe, and to some extent at home, by the utterances of some of our public men upon the subjects of finance and taxation, that the public faith might not be maintained, may postpone the time when specie payments shall be resumed. But, notwithstanding these unexpected embarrassments, much pre-

liminary work has been done, and there is not, in the opinion of the Secretary, any insuperable difficulty in the way of an early and a permanent restoration of the specie standard. It may not be safe to fix the exact time; but, with favorable crops next year and with no legislation unfavorable to contraction at this session, it ought not to be delayed beyond the 1st of January, or at the furthest the 1st of July, 1869. Nothing will be gained, however, by a forced resumption. When the country is in a condition to maintain specie payments they will be restored as a necessary consequence. To such a condition of national prosperity as will insure a permanent restoration of the specie standard the following measures are, in the opinion of the Secretary, important, if not indispensable:

First. The funding or payment of the balance of interest-bearing notes, and a continued contraction of the paper currency.

Second. The maintenance of the public faith in regard to the funded debt.

Third. The restoration of the southern States to their proper relations to the federal government.

If this opinion be correct, the question of permanent specie payments, involving as it does the prosperity of the country, underlies the great questions of currency, taxation, and reconstruction, which are now engaging the attention of the people, and cannot fail to receive the earnest and deliberate attention of Congress. In view of the paramount importance of this great question the Secretary deems it to be his duty briefly to discuss the measures regarded by him to be necessary for an early and wise disposition of it, even at the risk of a repetition of what he has said in previous communications to Congress.

The measures regarded by him as important, if not indispensable for national prosperity, and as consequence for a permanent resumption, are—

First. The funding or payment of the balance of interest-bearing notes, and a continued contraction of the paper currency.

By the act of March 2, 1867, the Secretary was authorized and *directed* to issue three per cent. loan certificates to the amount of fifty millions of dollars, for the purpose of redeeming and retiring compound interest notes; and such certificates, on the 1st instant, had been issued to the amount of \$11,560,000, in redemption of the notes becoming due in October and December. The notes still outstanding will be either taken up with certificates or paid at maturity. The seven and three-tenths notes, being payable in lawful money or being convertible at the option of the holders into five-twenty bonds, will be paid or converted according to the terms of the contract. Fortunately all the interest-bearing notes are to be paid or converted within eleven months, and they need not therefore be regarded as a serious impediment to a return to the true standard of value. As to the redemption of these notes, and the manner in which they should be redeemed, there cannot of course be much difference of opinion. It is in regard to a contraction of the currency, and upon which of the two kinds of currency—United States notes or the notes of the national banks—contraction should be brought to bear, that a difference of sentiment seems to exist.

In his report to Congress, under date of the 4th of December, 1865, the Secretary presented, as fully and as clearly as he was able to do, his views upon the subject of the currency, and the necessity of action for the purpose of bringing about a return to specie payments. The views thus presented by him were approved by the House of Representatives on the 18th of December, 1865, by the adoption of the following resolution, by the decisive vote of 144 to 6:

"Resolved, That this House cordially concurs in the views of the Secretary of the Treasury in relation to the necessity of a contraction of the currency, with a view to as early a resumption of specie payments as the business interests of the country will permit; and we hereby pledge co-operative action to this end as speedily as practicable."

Among the views thus emphatically indorsed were the following:

"The right of Congress, at all times, to borrow money and to issue obligations for loans in such form as may be convenient is unquestionable; but their authority to issue obligations for a circulating medium as money, and to make these obligations a legal tender, can only be found in the unwritten law which sanctions whatever the representatives of the people, whose duty it is to maintain the government against its enemies, may consider in a great emergency necessary to be done. The present legal-tender acts were war measures, and, while the repeal of those provisions which made the United States notes lawful money is not now recommended, the Secretary is of the opinion that they ought not to remain in force one day longer than shall be necessary to enable the people to prepare for a return to the constitutional currency.

"The reasons which are sometimes urged in favor of United States notes as a permanent currency are the savings of interest and the perfect safety and uniform value.

"The objections to such a policy are, that the paper circulation of the country should be flexible, increasing and decreasing according to the requirements of legitimate business, while, if furnished by the government, it would be quite likely to be governed by the necessities of the treasury or the interests of parties, rather than the demands of commerce and trade. Besides, a permanent government currency would be greatly in the way of public economy, and would give to the party in possession of the government a power which it might be under strong temptation to use for other purposes than the public good—keeping the question of the currency constantly before the people as a political question, than which few things would be more injurious to business.

"While, therefore, the Secretary is of the opinion that the immediate repeal of the legal-tender provisions of the acts referred to would be unwise, as being likely to affect injuriously the legitimate business of the country, upon the prosperity of which depend the welfare of the people and the revenues which are necessary for the maintenance of the national credit, and unjust to the holders of the notes, he is of the opinion that not only these provisions, but the acts also, should be regarded as only temporary, and that the work of retiring the notes which have been issued under them should be commenced without delay, and carefully and persistently continued until all are retired."

"The rapidity with which the government notes can be withdrawn will depend upon the ability of the Secretary to dispose of securities. The influences of funding upon the money market will sufficiently prevent their too rapid withdrawal. The Secretary, however, believes that a decided movement towards a contraction of the currency is not only a public necessity, but that it will speedily dissipate the apprehension which very generally exists that the effect of such a policy must necessarily be to make money scarce and to diminish the prosperity of the country. It is a well-established fact, which has not escaped the attention of all intelligent observers, that the demand for money increases (by reason of an advance of prices) with the supply, and that this demand is not unfrequently most pressing when the volume of currency is the largest and inflation has reached the culminating point. Money being an unprofitable article to hold, very little is withheld from active use, and in proportion to its increase prices advance; on the other hand, a reduction of it reduces prices, and as prices are reduced the demand for it falls off; so that, paradoxical as it may seem, a diminution of the currency may in fact increase the supply of it.

"Nor need there be any apprehension that a reduction of the currency—unless it be a violent one—will injuriously affect real prosperity. Labor is the great source of national wealth, and industry invariably declines on an inflated currency."

After discussing this subject at considerable length, sustaining his views by a reference to the experience of the country under previous inflations of the currency, the Secretary concludes his remarks as follows:

"Every consideration, therefore, that has been brought to the mind of the Secretary confirms the correctness of the views he has presented. If the business of the country rested upon a stable basis, or if credits could be kept from being still further increased, there would be less occasion for solicitude on this subject. But such is not the fact. Business is not in a healthy condition; it is speculative, feverish, uncertain. Every day that contraction is deferred increases the difficulty of preventing a financial collapse. Prices and credits will not remain as they are. The tide will either recede or advance, and it will not recede without the exercise of the controlling power of Congress."

These views were not only approved by the House of Representatives, but they seemed at the time to be heartily responded to by the people. By the act of April 12, 1866, the Secretary was authorized to receive treasury notes and other obligations of the government, whether bearing interest or not, in exchange for bonds, with a proviso that, of United States notes, not more than ten millions of dollars should be cancelled within six months from the passage of the act, and thereafter not more than four millions of dollars in any one month. This proviso, while it fixed a limit to the amount of notes which should be retired per month, so far from indicating an abandonment of the policy of contraction, confirmed and established it. To this policy (although, for reasons that seemed to him to be judicious, the regular monthly reduction has not always been made) the action of the Secretary has been conformed, and the effect has been so salutary, and the continuation of it would be so obviously wise, that

he would not consider it necessary to say one word in its favor were there not indications that, under the teachings of the advocates of a large and consequently a depreciated currency, such views are being inculcated as, if not corrected, may lead to its abandonment.

Money is simply a medium of exchange and measure of value. As a medium it facilitates exchanges, and by doing this necessarily stimulates production. It does not follow, however, that exchanges are facilitated and production stimulated in proportion to its increase. It is a measure of value, but it does not necessarily create values. It is an indispensable agent in trade between individuals, and in commerce between nations; the great incentive to enterprise and labor in the wide range of human energy and skill; but, great as is its power, and essential as it is to the progress of the race in civilization and refinement, there are limits beyond which its volume cannot be extended without a diminution of its usefulness. A certain amount is required for facilitating exchanges and determining values. The exact amount required cannot of course be accurately determined, but the excess or deficiency of money in a country is always pretty accurately indicated by the condition of its industry and trade. In all countries there is just as much money needed as will encourage enterprise, give employment to labor, and furnish the means for a ready exchange of property, and no more. Whenever the amount in circulation exceeds the amount required for these purposes, the fact will become apparent by a decline of industry, an advance of prices, and a tendency to speculation. Especially will this be the case when an irredeemable currency becomes the standard of value by being made a legal tender. Coin, being the circulating medium of the world, flows from one country to another in obedience to the law of trade, which prevents it from becoming anywhere, for any considerable period, excessive in amount; when this law is not interfered with by legislation, the evils of an excessive currency are corrected by the law itself. An increase of money beyond what is needed for the purposes above named, according to all experience, not only inflates prices, but diminishes labor; and coin, as a consequence, flows from the country in which the excess exists, to some other where labor is more active and prices are lower; to flow back again when the loss by one country and the gain by another produce the natural results upon industry and production. Thus, coin is not only the regulator of commerce, but the great stimulator of industry and enterprise. The same may be said of a convertible paper currency, which by being convertible will not for any considerable period be excessive; but it is rarely if ever true of an inconvertible currency, which is necessarily local, and would not be likely to be inconvertible if it were not excessive, and, by being excessive and inconvertible, is fluctuating and uncertain in value. The only possible exception to this rule would be found in the limitation of the amount in circulation to what might be absolutely required in the payment and disbursement of the public revenues. No matter what laws may be enacted to give credit and value to it, an irredeemable currency must, unless limited as above stated, always be a depreciated currency. The attempt to give value to paper promises by making them lawful money is not original with the United States. The experiment has been tried by other nations, and generally

with the same injurious, if not disastrous, results. Indeed, with rare exceptions, nations that have commenced the direct issue of paper money, have continued to issue it until prevented by its utter worthlessness. There may be no danger that this will be true of the United States; but there will always be ground for apprehension as long as an irredeemable and depreciated currency is not regarded as an evil—an evil to be tolerated only so long as may be necessary to retire it without great derangement of legitimate business. Inconvertible and depreciated lawful money is an agreeable but demoralizing deception. It is agreeable because it is plentiful, and because it deludes by the creation of apparent wealth. It is demoralizing by familiarizing the public mind with dishonored obligations. The prices of most kinds of property in the United States advanced near three-fold during the war, but this advance was mainly the result of the increase of the circulating medium, and in reality only indicated its depreciation. The purchasing power of the money in circulation was diminished in the ratio that its volume was increased. The farmer, for example, received three dollars a bushel for his wheat, but, except for the payment of debts, these three dollars were of no more value to him than one dollar was before the suspension of specie payments. The same was true of other kinds of property and of labor. The advance, except so far as it was the result of an increased demand, was apparent only and unreal. The same cause is sustaining prices at the present time, and will continue to do so as long as the cause exists, but the advantages resulting from it are merely imaginary, while the evils are positive and actual. No sane man supposes that his own wealth, or the wealth of the nation, is increased by the depreciation of the standard by which it is measured. If the paper circulation of the United States should be doubled during the next year, and the prices of property should be likewise doubled, would it be imagined that the real value of property would be thus advanced? Or, if the paper currency should, during the same period, be reduced fifty per cent., and prices of property should decline correspondingly, would it follow that the real value of property would thus decline? In the one case the value of the currency would be reduced in proportion to its increase in amount. In the other, the currency would be increased in value as it was diminished in amount. The increase or decrease of prices would, if no counteracting causes intervened, be the natural result of the increase or decrease of the measure of value, while real values remained unchanged.

The United States notes were made a legal tender and lawful money because it was thought that this character was necessary to secure their currency. By reference to the first debates of Congress upon the subject, it will be noticed that those who advocated their issue justified themselves on the ground of necessity. No one who spoke in favor of the measure favored it upon principle, or hesitated to express his apprehensions that evil consequences might result from it. But the government was in peril, the emergency was pressing, necessity seemed to sanction a departure from sound principles of finance, if not from the letter of the Constitution, and an inconvertible currency became the lawful money of the country. While the action of Congress, in authorizing the issue of these notes, seemed necessary at the time, and was undoubtedly approved by

a large majority of the people, there can now, in the light of experience, be no question that the apprehensions of those who advocated the measure as a necessity were well founded. Had they not been made a legal tender, the amount in circulation would not have been excessive, and the national debt would doubtless have been hundreds of millions of dollars less than it is. The issue would have been stayed before a very large amount had been put in circulation, not because the notes would have been really more depreciated by not being made lawful money, but because their depreciation would have been manifest. By being made lawful money they became the legalized measure of value—a substitute for the precious metals—which, as a consequence, were at once demonetized and converted into articles of traffic. Made by statute a legal tender, they were of course popular with those who had debts to pay or property to sell; costing nothing, and yet seemingly adding to the value of property, supplying the means for speculation and for creating an artificial and a delusive prosperity, it is an evidence of the wisdom of Congress that the issue was stopped before the notes had become ruinously depreciated, and the business of the country involved in inextricable difficulties. But, although the issue of these notes was limited, and we thus escaped the disasters which would have overwhelmed the country without such limitation, it can hardly be doubted that the resort to them was a misfortune. If this means of raising money had not been adopted, bonds would have undoubtedly been sold at a heavy discount, but the fact that they were thus sold without debasing the currency, would have induced greater economy in the use of the proceeds, while the discount on the bonds would scarcely have exceeded the actual depreciation of the notes below the coin standard. As long as notes could be issued and bonds could be sold at a premium or at par, for what the statute made money, there was a constant temptation to liberal, if not unnecessary, expenditures. Had the specie standard been maintained and bonds been sold at a discount for real money, there would have been an economy in all the branches of the public service which unfortunately was not witnessed, and the country would have escaped the evils resulting from a disregard of the great international law, which no nation can violate with impunity, the one that makes gold and silver the only true measure of value. The financial evils under which the country has been suffering for some years past, to say nothing of the dangers which loom up in the future, are, in a great degree, to be traced to the direct issue by the government of an inconvertible currency with the legal attributes of money.

Upon the demoralizing influences of an inconvertible government currency it is not necessary to enlarge. They are forced upon our attention by every day's observation, and we cannot be blind to them if we would. The government is virtually repudiating its own obligations by failing to redeem its notes according to their tenor. These notes are payable to bearer on demand in dollars, and not one of them is being so paid. It is not to be expected that a people will be more honest than the government under which they live, and while the government of the United States refuses to pay its notes according to their tenor, or at least as long as it fails to make proper effort to do so, it practically teaches to the people the doctrine of repudiation.

The general financial legislation and the administration of the finances during the war reflect the highest credit upon Congress and the distinguished gentlemen then at the head of the Treasury Department. They have commanded the admiration of intelligent and impartial men at home and abroad. In speaking thus plainly of the legal-tender notes, the Secretary must not, therefore, be understood as indulging in the language of criticism. His object is neither to criticise nor to condemn what has been done, but to express his decided conviction of the danger of a repetition or a perpetuation of what experience has shown to have been, in a single but important matter, unfortunate legislation.

If the views thus presented are correct, there can be no question that there is still an excess of paper money in the United States, and that the legal-tender notes are an obstacle, and, unless reduced in amount, must continue to be an obstacle, to a return to a stable currency.

In opposition to these views it is urged by many intelligent persons that as the credit system has been very much curtailed since 1861, and sales are made chiefly for cash, a much larger amount of currency is required than formerly for the convenient transaction of business; that there is in fact no excess of money in the United States, but that, on the contrary, an increase is required to move the crops, encourage enterprise, and give activity to trade. As an evidence of the correctness of this opinion, reference is made to the "tightness of the money market," in the commercial cities, and the scarcity of money in the agricultural districts.

It is undoubtedly true that the effect of a curtailment of credits would have been to increase the legitimate demand for currency, if no other means had intervened to counteract the effect of it. But such means have intervened. In all the cities and towns throughout the country, checks upon credits in banks, and bills of exchange, have largely taken the place of bank notes. Not a fiftieth part of the business of the large cities is transacted by the actual use of money, and what is true in regard to the business of the chief cities is measurably true in regard to that of towns and villages throughout the country. Everywhere bank credits and bills of exchange perform the offices of currency to a much greater extent than in former years. Except in dealings with the government, for retail trade, for the payment of labor and taxes, for travelling expenses, the purchase of products at first hand, and for the bankers' reserve, money is hardly a necessity. The increased use of bank checks and bills of exchange counterbalances the increased demand for money resulting from the curtailment of mercantile credits. That money is in demand, and is commanding full rates of interest, is true, but this does not indicate a scarcity of it. The rates of interest in England and France have rarely been as low as within the last four months, and yet for commercial or manufacturing purposes money has not often been so difficult to be obtained. The speculative reaction or overproduction of manufactures, together with apprehensions of political troubles, have caused business to be sluggish and unprofitable, and made capitalists cautious and timid. Thus, in those countries, money was never more plentiful, and yet apparently never more scarce. Its apparent scarcity in the United States is attributable to high prices, to its uncertain value, and to its inac-

tivity. Money by no means becomes abundant by an increase, or scarce by a diminution, of its volume. The reverse is more likely to be true, especially when, as is generally the case, high prices are speculative prices, and prevent activity in exchanges. Money is in demand at the present time, not so much to move the crops as to hold them—not to bring them at reasonable prices within the reach of consumers, but to withhold them from market until a large advance of prices can be established. Let the great staples of the country come forward and be sold at market prices, at such prices as, while the producer is fairly remunerated, will increase consumption and exports—let capitalists be assured that progress towards a stable basis is to be uninterrupted—and money, now considered scarce, will be found to be abundant. The actual legitimate business of the country is not larger than it was in 1860, when three hundred millions of coin and bank notes were an ample circulating medium, and when an addition of fifty millions would have made it excessive. Throughout a considerable portion of the best grain-growing sections of the United States there has been, during the past year, great complaint of a scarcity of money, and yet no single article of agricultural product, except wool, was to be sold there for which there was not a purchaser at more than remunerating, if not exorbitant, prices. There was no lack of money in these sections, but a lack of products to exchange for it. The hard times complained of were the consequence of short crops, and not of deficient circulation. To the farmer who had little to sell and much to buy, an increase of the circulation would have been an injury; a curtailment of it a benefit. And yet, by men in such circumstances, the policy of contraction has met with a condemnation second only to that which it has received at the hands of speculators in stocks. Next to the stock board of the commercial metropolis, the opposition to the policy of contraction has been most decided in those sections where, by reason of short crops, the people have been less prosperous than heretofore. Unfortunately, in the same sections, the harvest has been again unsatisfactory, and the demand, not only for a cessation of contraction, but for an increase of paper money, may thus be more pressing than ever. This demand, no matter from what quarter it comes, or by what interest sustained, should, in the opinion of the Secretary, be inflexibly resisted by Congress. To increase the volume of paper money for the purpose of giving relief to the country, would be to foster the cause in order to cure the disease. To stay the process of contraction this year will but prepare the way for an increase of circulation the next. Whenever the policy of reducing the paper circulation of the country, with the view of a return to specie payments, shall be abandoned, it is to be apprehended that the demand for an increase will be irresistible, and that the country will plunge into bankruptcy. The specie standard must be sooner or later restored. Whether this shall be accomplished by elevating the currency by lessening its volume, or after lessening its value by increasing its volume, it is for Congress to determine. That this question will be determined promptly and wisely, the Secretary is not permitted to doubt. Some progress has been made in the right direction during the past year, but there is still in the United States a plethora of paper money. If this is not so, how happens it that coin commands a premium of some forty per cent. over legal-tender notes?

that a high tariff has proved powerless to prevent excessive importations? that capitalists hesitate in regard to the uses to which they shall put their surplus means? that business is speculative and uncertain? that expenses of living are driving thousands into crime and making dishonesty excusable, while honorable men of limited means are indignantly and justly complaining that they cannot live on incomes that formerly gave them a handsome support? Money may be inactive, but it is not scarce. Its inactivity is in fact the result of its uncertain value. With a circulation that is to-day at a discount of thirty per cent., and which may by a change of policy be increased to sixty per cent. within the next year, with what safety can men engage in enterprises which look into the future, and which are needed to develop the slumbering resources of the country? Let the paper dollar truly represent the dollar in coin. Let men of capital and enterprise feel that the currency has come, or is steadily coming, to the "hard pan" of specie, and there will be a stimulus given to enterprise and labor which will banish all complaints of a scarcity of money.

If, then, it be admitted that the paper circulation is excessive, the question arises why should not the contraction be applied to the notes of the national banks instead of the United States notes, and thus a large saving of interest to the government be effected? This question has already been answered inferentially, but its importance requires that it shall receive more definite consideration.

Prior to 1863 the banking institutions of the country, with the exception of the Bank of the United States, were created by the States, and were subject to State authority alone. They were State institutions, over which the general government exercised no control. The right of the States to create and to manage them had been so long conceded that no interference with them by Congress, and no decision of the courts adverse to the constitutionality of their issues, were apprehended.

Soon after the commencement of the war, it became manifest that a system of internal taxation must be adopted for the support of the government and the maintenance of its credit, and that this would involve the necessity of a national currency of uniform value and undoubted solvency. To meet this necessity (United States notes being then regarded as only a temporary expedient) the national banking system was created, not to destroy the State banks nor injuriously to affect their business, but to furnish, through their agency and that of new institutions which might be organized under it, a permanent national bank note circulation. Had it been supposed that the object of those who advocated the measure was to bring the State banks under the control of the federal government for the purpose of destroying them, or that such would be its effect, it would never have been adopted. No such object was avowed or intended by its friends, and no such effect was anticipated by the banks. With that spirit of patriotism which was so marked a characteristic of the people of the north during the war, the stockholders of the State banks relinquished, at the request of the government, the greater privileges possessed by them under State laws, and in connection with the new banks organized under the law, became efficient aids in negotiating the public loans and sustaining the public credit. To all

banking systems under which circulating notes are issued there are grave objections, and if there were none in existence in the United States the Secretary would hesitate to recommend or to indorse even the most perfect that has been devised. The question now to be considered, however, is not whether banks of issue should be created, but whether the national banking system should be sustained. In the present condition of the country, and in view of the relations that the national banks sustain to the government, (ignoring in this connection the question of good faith,) the Secretary has no difficulty in coming to the conclusion that they should be sustained. They are so interwoven with all branches of business, and are so directly connected with the credit of the government, that they could not be destroyed without precipitating upon the country financial troubles which it is now in no condition to meet. At some more propitious period, when the Union shall have been fully restored, and all the States shall have attained that substantial prosperity which their great resources and the energy of their people must sooner or later secure for them, it may perhaps be wise for Congress to consider whether the national banking system may not be dispensed with. The present is not a favorable time to consider this question. The condition of our political and financial affairs is too critical to justify any action that would compel the national banks, or any considerable number of them, to call in their loans and put their bonds upon the market for the purpose of providing the means of retiring their circulation. Conservative legislation is now indispensable. The public mind is too sensitive, business is too unsteady, and the political future is too uncertain to warrant any financial experiments. Fortunately none are required. The national banking system has accomplished all and more than was anticipated by its advocates. It has furnished a circulation, depreciated it is true, like the United States notes, but solvent beyond question, and current throughout the Union. It has prevented bank-note panics and saved note-holders from losses. It has aided in regulating domestic exchanges, and furnished the government with valuable financial agents. Had it not been adopted, State banks would have continued, as long as they were tolerated, to furnish the country with bank notes. In most of the States banks were not required to deposit stocks for the security of their notes, and in those States where security was required, there was no limit to the amount of bonds that might be deposited, and consequently no limit to the amount of notes that might be put in circulation. In other States there was no security beyond the capitals of the banks, frequently unreal, and the partial liability of stockholders, generally deceptive. Who can estimate the extent of the injury which the people and the government would have sustained if State institutions, without any other restrictions than were enforced by State laws, had been permitted during the war to occupy the field? All having suspended specie payments, and thereby been relieved from the necessity of furnishing evidence of solvency, banks unwisely or dishonestly managed would have stood on a level with those which were managed wisely and honestly. While the latter would have found it difficult to keep their issues within reasonable limits, stimulated, as they would have been, to issue freely, by the necessities of the government and the increasing demand for money, which

is always the result of an increased supply, the former would have poured out their irredeemable promises until distrust created panic and panic disaster. That the national banking system, with its limited and secured circulation, and its restricted provisions, by superseding the State systems, has prevented a financial crisis, there can be but little doubt. For this it is entitled to credit; and for this and for other reasons suggested it should be sustained until a better system shall be devised, or the country is in a condition to dispense with banks of issue altogether.

The arguments in favor of compelling the banks to retire their notes and yielding the field to the notes of the government, are based upon the supposition that if three hundred millions of United States notes were substituted for the three hundred millions of national bank notes now in circulation, the government would save some eighteen millions of dollars in interest which is now a gratuity to the banks. That there would be no such saving, nor any saving, by the proposed substitution, is clearly shown by the Comptroller of the Currency, in his accompanying report, to which the attention of Congress is especially asked. If an account were opened with the banks, and they were charged with the interest on \$300,000,000, and the losses sustained through those that have failed, and credited with the interest on the United States notes held by them as a permanent reserve, with the taxes paid by them to the government and the States, and with a commission covering only what has been saved in transferring and disbursing public money, it would be ascertained that the banks were not debtors to the United States. It is not necessary, however, for the Secretary to dwell on this point, as his main objection to the substitution would not be removed if a saving of interest would be effected by it. Regarding as he does the issue of the United States notes in the first instance as having been a misfortune, and their continuance as a circulating medium, unless the volume shall be steadily reduced, as fraught with mischief, the Secretary can conceive of no circumstances that would justify a further issue. These depreciated but legal-tender notes, notwithstanding the reduction that has taken place, still stand in the way of a return to specie payments; a substitution of them for bank notes would be regarded by him and by the country as a declaration that resumption had been indefinitely postponed. If those now outstanding shall be retired at the rate of only four millions per month, the amount in actual circulation will soon be so reduced that they may not seriously retard the restoration of the true measure of value. If, on the contrary, under any pretence, or for any purpose whatever, their volume should be increased, especially if they should be made the sole paper circulation of the country, a false measure of value will be continued, speculation will be stimulated, industry will decline, and the great risk be incurred that financial health will only be obtained by a revulsion, the effect of which upon the material interests and credit of the country no one can estimate. Such a revulsion the Secretary is most anxious to prevent; and he therefore cannot approve the proposition of substituting the notes of the United States for those of the national banks, but recommends that the policy of contraction be continued. The apprehension that this policy will embarrass healthy trade is in his judgment unfounded. Legitimate business has not suf-

ferred by the curtailment which has taken place within the last two years, nor will it permanently suffer by such a contraction, prudently enforced, as may be necessary to bring the precious metals again into circulation. What business requires is a stable currency. What enterprise demands is the assurance that it shall not be balked of its just rewards by an unreliable measure of value. It is frequently urged by those who admit that the currency is redundant, that the country is not now in a condition to bear further contraction; that its growth will soon render contraction unnecessary; that business, if left to itself, will rapidly increase to such an extent as to require the three hundred and eighty-eight millions of United States notes and fractional currency, and the three hundred millions of bank notes, now outstanding, for its proper and needful accommodation. Nothing can be more fallacious than this unfortunately popular idea. An irredeemable currency is a financial disease which retards growth instead of encouraging it; which stimulates speculation, but diminishes labor. A healthy growth is to be secured by the removal of the disease, and not by postponing the proper treatment of it in the expectation that the vigorous constitution of the patient will eventually overcome it.

The next subject to be considered, in connection with the permanent resumption of specie payments, is the maintenance of the public faith, which involves the necessity of wise and stable revenue laws, impartially and rigorously enforced; economy in the public expenditures; and a recognition of the obligation of the government to pay its bonds in accordance with the understanding under which they were issued.

The remarks of the Secretary in this report upon the subject of the public revenue must necessarily be brief and general. Fortunately the accompanying reports of the commissioners of the revenue are so full and exhaustive as to render any elaborate discussion of this great subject on his part unnecessary.

The power to tax is one of the most important powers exercised by governments. To tax wisely, so as to raise large revenues without oppressing industry, is one of the most difficult duties ever devolved upon the law-making power. Taxation can never be otherwise than burdensome, and it becomes especially so when subject to frequent changes. It is, therefore, of great importance that revenue laws should be stable. By this it is not meant that they should be unchangeable; but that while, from time to time, they may be modified to meet the changing condition of the country, the principles upon which they are based should be so wise and just as to give to them permanency of character. Perhaps as much mischief has resulted from the frequent changes in the tariff laws of the United States as from their defects. From the time when the first tariff was framed in 1789 up to the last session of Congress the tariff has been a fruitful subject of discussion, and at no period has the policy of the government in regard to customs duties been regarded as definitely settled. There has been a constant struggle between the advocates and opponents of protection and free trade, the ascendancy generally being with the protectionists. The tariffs of 1816, of 1824, 1828, 1842, and 1861 were all of a highly protective character. Those of 1833 and 1846 reduced the duties largely, and looked in the direction

of free trade. So evenly, however, have parties been divided, that although protective laws have generally been in force, at no period from 1789 to the present day have importers and manufacturers had any reasonable assurances that existing tariff laws might not be suddenly and materially altered. That the effect of these changes—actual and apprehended—has been highly injurious to the country cannot be questioned; that it has not been disastrous indicates the readiness of the people of the United States to adapt their business to the policy of the government, whatever it may be. The frequent changes of the tariff laws are attributable to the fact that in none of them has revenue been the principal object. There has never been in the United States a strictly revenue tariff, and consequently there has been no stability in the tariff laws. Up to 1861 the revenues from customs, under any scale of duties adopted, were sufficient to defray the expenses of the government, and therefore the question, now so interesting, was hardly a prominent one. In the present financial condition of the country large revenues are indispensable; and, in adjusting the present tariff, the question of revenue must necessarily be the question of paramount importance.

- ✓ When the government was substantially free from debt, and the public expenditures were small, as was the case before the rebellion, a revenue tariff, properly adjusted to the public necessities, would have been a low tariff. But now, when a heavy debt and liberal expenditures create a necessity for large revenues, a considerable portion of which must, for some years to come, be derived from customs, it is difficult to perceive how, without excessive importations, a strictly revenue tariff can fail to be a high one. It may thus turn out that the necessities of the government may give incidentally to American manufacturers the protection they are supposed to require, without special legislation—always odious and generally unreliable—in their behalf. Inasmuch as large and permanent revenues cannot be realized unless laws are so framed as not to bear heavily upon the industrial pursuits, a tariff which, harmonizing with internal taxes, should year by year yield the largest revenues, would undoubtedly prove to be the least prejudicial to national growth and prosperity. A high tariff, by reducing importations, or by oppressing important branches of trade and industry which are subject to internal duties, might prove to be as unfavorable to revenue as a low one, and equally unsuited to the public necessities. The present tariff, although a high one, has not proved to be protective, while, for the past two years, it has been highly productive of revenue; but its failure to protect those interests for whose benefit it was in a great measure framed, and the large revenues which have been derived from it, do not prove it to be in any just sense a revenue tariff. It has failed to give to American manufacturers the protection it was intended to afford, and it has yielded much larger revenues than were anticipated, because the high prices prevailing in the United States have stimulated importations. It does not follow, because it is producing large revenues now, that it will continue to do so when business and the currency shall be restored to a healthy condition. The time will soon come when the United States will cease to be the most favorable country to sell in, and when it must pay for what it purchases, not in its bonds, but in its own productions. In order that

the present tariff should be a revenue tariff, important modifications will be necessary, which cannot be intelligently made until business ceases to be subject to derangement by an irredeemable currency. The Secretary does not, therefore, recommend a complete revision of the tariff at the present session; but there are some features of it, and some matters connected with it, which require early attention.

The experience of the department discloses many disadvantages attendant upon the collection of duties on imports when the rates are high and estimated on an *ad valorem* basis. For the collection of such duties machinery, more or less complicated, is necessary for the verification abroad of invoices of importations, and for the examination and appraisement of merchandise on its arrival in this country. In every instance a comparison is required between the invoice estimate and the general value in the principal markets of the country whence a commodity is exported. The difficulty of ascertaining the foreign market value, especially in cases where a commodity is manufactured expressly for exportation, affords tempting opportunities for successful undervaluation, and the high rates of duty offer inducements for evasion more than commensurate with the risk of detection.

Since the passage of the tariff act of March 2, 1861, the rates of duty, which from 1846 to that period were exclusively *ad valorem*, have on many articles been specified. The system of specific duties appears to have given much satisfaction to honorable dealers, and to officers of the customs, for the ease with which the character and quantity of merchandise imported can be determined; for the uniformity with which duties may be assessed at different ports; and particularly as it precludes the possibility of fraudulent undervaluations. Without recommending an exclusive adoption of specific duties, the Secretary would suggest for the consideration of Congress, whether the system might not with propriety be extended to all commodities on which the duty bears a large proportion to the value, or of which the foreign market price is subject to great fluctuations, or is from other causes with difficulty ascertained. The Special Commissioner of the Revenue will, in his report, present the result of his investigations as to the extent to which the *ad valorem* rates of the present tariff can be advantageously converted into corresponding specific duties.

Our commercial relations with Spain and her colonies, under the acts of July 13, 1832, and June 30, 1834, particularly so far as they relate to trade with Cuba and Porto Rico, have been many years the source of much perplexity, and have given rise to frequent discussions. The acts above cited were designed as retaliatory measures, to induce by a sort of coercion a relaxation of the extreme protective system adopted by Spain in relation to her colonial trade. Not only have they entirely failed to produce the desired effect, but their operation has proved, on the contrary, positively injurious to our interest in every respect. Their effect, in connection with Spanish exactions, has been to drive the greater part of Cuban and Porto Rican trade from our markets to others where the same policy does not prevail.

The countervailing system thus brings no benefit to our shipping interests,

and largely curtails our commerce, which, considering the proximity of these islands, should include the greater part of their foreign traffic. It is, therefore, worthy of grave consideration whether sound, enlightened policy does not dictate the repeal at least of the act of 1834.

Recommendations to this effect have been at various times made to Congress by my predecessors, particularly Mr. Walker in 1849, and in 1852 by Mr. Corwin. The experience of the past fifteen years has fully justified the views then expressed.

The shipping interest of the United States, to a great degree prostrated by the war, has not revived during the past year. Our ship-yards are, with rare exceptions, inactive. Our surplus products are being chiefly transported to foreign countries in foreign vessels. The Secretary is still forced to admit, in the language of his last report, "that with unequalled facilities for obtaining the materials, and with acknowledged skill in ship-building; with thousands of miles of sea-coast, indented with the finest harbors in the world; with surplus products that require in their transportation a large and increasing tonnage, we can neither profitably build ships nor successfully compete with English ships in the transportation of our own productions."

No change for the better has taken place since that report was made. On the contrary, the indications are that the great ship-building interest of the Eastern and Middle States has been steadily declining, and that consequently the United States is gradually ceasing to be a great maritime power. A return to specie payments will do much, but will not be sufficient, to avert this declension and give activity to our ship-yards. The materials which enter into the construction of vessels should be relieved from taxation by means of drawbacks; or if this may be regarded as impracticable, subsidies might be allowed as an offset to taxation. If subsidies are objectionable, then it is recommended that all restrictions upon the registration of foreign-built vessels be removed, so that the people of the United States, who cannot profitably build vessels, may be permitted to purchase them in the cheapest market. It is certainly unwise to retain upon the statute-books a law restrictive upon commerce, when it no longer accomplishes the object for which it was enacted. This subject is one of great interest to the whole country. The attention of Congress is again earnestly called to it.

The special commissioner of the revenue, since the adjournment of the thirty-ninth Congress, has been actively engaged in the wide range of duties assigned to him by law, and, under the direction of the Secretary, has devoted a portion of his time to a personal study and examination of the revenue systems and industrial condition of Great Britain and the leading countries of Europe. The result of his investigations will be transmitted to Congress at an early day. In his report the Commissioner will discuss the subject of government expenditures as bearing upon the question of the abatement of taxes, the present industrial condition and recent progress of the country, the prices of labor and of raw material at home and abroad, the revision of the internal revenue system, both as respects administration and specific taxation, and the relations of the

present tariff to revenue and domestic industry. This report, and that of the Commissioner of Internal Revenue, which presents his views in regard to what is needed to relieve the excise from some of its most burdensome features, and secure greater efficiency in the administration of the law, will be found to be so able and complete as to make it quite unnecessary, as before suggested, for the Secretary to do more than to commend them to the attention of Congress.

While the amount of revenue to be raised by internal taxes must continue to be large, it is evident that many articles now taxable must be relieved from taxation, in order that the number of revenue officers may be reduced, duplication of taxes avoided, and the system rendered less obnoxious to tax-payers. It is also evident that the administration of the law must be more efficient than it is at present if the service is to escape utter demoralization. The internal revenues of the past year would have largely exceeded the estimates but for the failure of the revenue officers to collect the taxes upon distilled liquors. This failure is well known to the country, and has been the cause of deep regret and not a little humiliation to the Secretary as well as to the Commissioner.

The duty upon distilled liquors is so high that there has been a temptation to avoid its payment, which has, to a great extent, demoralized both the manufacturers and the officers of the revenue. A tax of two dollars per gallon upon an article which can be made for thirty cents would be a difficult tax to collect, even in a small country, where appointments to revenue positions depend upon merit alone, and where dishonesty is promptly and severely punished. It is especially difficult in a country so vast as the United States, where politics are apt to influence, if not to control, selections for office, and where skill in evading the requirements of revenue laws is not among the least decided characteristics of the people. The Secretary is not of the opinion that this tax cannot be collected, but he does not hesitate to say that even if the meter which has been adopted, and is intended to be brought into general use, shall accomplish what is expected from it, the collection of so heavy a tax with thoroughness will be impossible, unless a higher standard of qualification for revenue officers than now exists shall be established. The views of the revenue commissioners on this point are worthy of especial consideration.

The necessity of economy in the public expenditures in the present financial condition of the country is so apparent that no suggestions from the Secretary are needed to impress it upon the attention of Congress. Taxation is weighing heavily upon the people, and they have a right to demand, and they are demanding, that their necessary burdens shall not be increased by unnecessary expenditures. Public economy is, in all nations, a rare virtue, and it is a singular truth that nations which are most deeply in debt, and whose affairs ought, therefore, to be most prudently managed, are the very nations where the least economy is observed. This truth, so interesting and instructive to the people of the United States at the present time, is largely attributable to the well-known facts that the contracting of large public debts is unavoidably attended with imprudent, if not reckless expenditures, and that when those intrusted with or possessing governing power have once enjoyed the luxury of

using or expending freely the moneys under their control, (and this is always the case during the progress of expensive wars,) proper economy is afterwards exceedingly difficult to be enforced. Thus national debts become chronic, and efforts to reduce them are rarely successful. The debts of nations the most heavily burdened, instead of being stationary or on the increase, might be in the process of rapid extinction if the same economy were practiced now that was practiced before their debts came into existence. It is of the last importance that the debt of the United States should not, like that of most other nations, be perpetuated by habits formed during the period of its creation. It is large, but fortunately it has not yet become chronic. It was incurred under the pressure of a war so vast and so momentous that economy was, in a large degree, lost sight of in the absorbing public interest which it excited. It is undeniably formidable in amount, but the experiences of the past two years, during which, under the most unpropitious circumstances, it has been largely diminished, must satisfy the least sanguine that the reduction of it can be continued, and that even with diminished taxation it can be totally extinguished within the present century, if a rigid economy, which perhaps could not be practiced during the war, and unfortunately has not been practiced since, is hereafter faithfully enforced in all branches of the public service. Extravagance in the administration of the government has not become so fixed as to be beyond correction. There is no substantial difficulty in the way of public economy now, but there may be a few years hence. It is not proper, perhaps, for the Secretary of the Treasury to advise in regard to the precise manner in which this economy shall be enforced, but he ventures to suggest that the army, at the earliest practicable moment, be reduced to the minimum required to garrison forts and preserve the peace on the frontiers and along the lines of the Pacific roads; that the expenses of the navy be reduced as far as can be done consistently with the protection of our commerce and the maintenance of our reputation as a maritime power; that retrenchment be introduced into all branches of the civil service; that there be no payments of damages which were the unavoidable incidents of war; that there be no additional grants to railroads, and no considerable donations of any character, unless, in connection with the appropriation, a special tax shall be levied for their payment.

But the public faith does not depend alone upon adequate revenue laws, nor upon economy in the administration of the government. It rests also upon the observance of contracts in the spirit as well as in the letter. In fact, without this there will be neither efficient administration of revenue laws nor economy in expenditures. Nothing but absolute insolvency will save from the infamy of repudiation a nation that does not pay its debts according to the understanding at the time they were contracted; and when a nation voluntarily violates this understanding, it will soon be unable, from the very effect of its own example, to enforce its revenue laws; and its expenditures will only be checked by its inability to collect. How much of the demoralization which exists in the revenue service of the United States is attributable to the failure of the government to redeem the legal-tender notes according to their tenor, would be an interesting

subject of inquiry, but hardly appropriate in a communication like this. In his report for the year 1865 the Secretary used the following language in regard to the national debt:

"The maintenance of public faith is a national necessity. Nations do not and cannot safely accumulate moneys to be used at a future day, and exigencies are constantly occurring in which the richest and most powerful are under the necessity of borrowing. The millennial days, when nations shall beat their swords into plough-shares and their spears into pruning-hooks, and learn war no more, are yet, according to all existing indications, far in the future. Weak and defaulting nations may maintain a nominally independent existence, but it will be by reason of the jealousies, rather than the forbearance of stronger powers. No nation is absolutely safe which is not in a condition to defend itself; nor can it be in this condition, no matter how strong in other respects, *without a well established financial credit. Nations cannot, therefore, afford to be unfaithful to their pecuniary obligations. Credit to them, as to individuals, is money; and money is the war power of the age.* But for the unfaltering confidence of the people of the loyal States in the good faith of the government, the late rebellion would have been a success, and this great nation, so rapidly becoming again united and harmonious, would have been broken into weak and belligerent fragments.

"But the public faith of the United States has higher considerations than these for its support. It rests not only upon the interests of the people, but upon their integrity and virtue. The debt of the United States has been created by the people in their successful struggle for undivided and indivisible nationality. It is not a debt imposed upon unwilling subjects by despotic authority, but one incurred by the people themselves for the preservation of their government, by the preservation of which those who have been leagued together for its overthrow are to be as really benefited as those who have been battling for its maintenance. As it is a debt voluntarily incurred for the common good, its burdens will be cheerfully borne by the people, who will not permit them to be permanent."

Now, to what is the United States pledged in regard to the public debt? Is it not that it shall be paid according to the understanding between the government and the subscribers to its loans at the time the subscriptions were solicited and obtained? And can there be any question in regard to the nature of this understanding? Was it not that, while the interest-bearing notes should be converted into bonds or paid in lawful money, the bonds should be paid, principal as well as interest, in coin? Was not this the understanding of the Congress which passed the loan bills, and of the people who furnished the money? Did any member of the House or of the Senate, prior to 1864, in the exhaustive discussions of these bills, ever intimate that the bonds to be issued in accordance with their provisions might be paid, when redeemable, in a depreciated currency? Was there a single subscriber to the five-twenty bonds or to the seven and three-tenth notes, which by their terms were convertible into bonds, who did not believe, and who was not given to understand by the agents of the government, that both the principal and interest of these bonds were payable in

coin? Does any one suppose that the people of the United States, self-sacrificing as they were in the support of the government, would have sold their stocks, their lands, the products of their farms, of their factories and their shops, and invested the proceeds in five-twenty bonds and seven and three-tenth notes convertible into such bonds, if they had understood that these bonds were to be redeemed after five years from their respective dates in a currency of the value of which they could form no reliable estimate? Would the Secretary of the Treasury, or would Congress, when the fate of the nation was trembling in the balance, and when a failure to raise money for the support of the federal army would have been success to the rebellion and ruin to the Union cause, have dared to attempt the experiment of raising money on bonds redeemable at the pleasure of the government after five years in a currency the convertible value of which might not depend upon the solvency of the government, but upon the amount in circulation? No such understanding existed, and fortunately no such experiment was tried. The bonds were negotiated with the definite understanding that they were payable in coin, and the seven and three-tenth notes with an equally definite understanding that they were convertible, at the option of the holder, into bonds of a similar character or payable in lawful money. The contracts were made in good faith on both sides, a part of them when the government was in imminent peril and needed money to preserve its existence, the balance when its necessities were scarcely less urgent, for the payment of its just obligations to contractors and to the gallant men by whom the nation had been saved. Good faith and public honor, which to a nation are of priceless worth, require that these contracts should be complied with in the spirit in which they were made. The holders of our bonds at home and abroad, who understand the character of the people of the United States and the greatness of the national resources, ought not to need an assurance that they will be so complied with.

Here remarks upon a subject which it ought not to be necessary to discuss might be closed, but the great interest and alarm excited by the doctrines recently promulgated seem to justify a reference to the debates when the act of February 25, 1862, in some respects the most important of the loan bills, was under consideration, in order that the action and intention of Congress in regard to the legal-tender notes and to the bonds which it authorized the issue of may be understood.

This act authorized an issue of one hundred and fifty millions of United States notes, which were made receivable for all government dues, except duties on imports, and of all claims against the United States, except for interest upon bonds and notes, which was to be paid in coin. It also authorized the issue of five hundred millions of bonds, redeemable at the pleasure of the government after five years from date. The purpose for which these bonds were to be issued was stated to be "to enable the Secretary of the Treasury to *fund the treasury notes and floating debt* of the United States," and he was authorized to dispose of them "at the market value thereof, for coin of the United States or for any treasury notes issued under any former act of Congress, or for the *United States notes that might be issued under this act.*" Regarding only the act itself,

it is not supposable that Congress intended to provide for funding the floating debt in bonds which might, at the expiration of five years, be called in and paid in the very notes which, with the treasury notes, were thus to be funded. These bonds, like all others since and previously issued, were intended to be a part of the funded debt of the United States, the right to redeem them after five years having been reserved by the government not that they might be called in and paid in a depreciated currency, but in order that bonds bearing a lower rate of interest might be substituted for them, if it should so happen that before their maturity money could be borrowed on more favorable terms. The act provides that the United States notes of which it authorized the issue shall be receivable in payment "of all claims and demands against the United States, of every kind whatsoever, except interest upon bonds and notes, which shall be paid in coin." It is not said that they shall not be receivable for the principal of the bonds, for the very obvious reason that they were expected to be but a temporary circulation. A provision that these notes—intended only to meet a temporary emergency—should not be received for the payment of the principal of bonds which were not redeemable for five years, would, if it had been advocated and insisted upon, have been quite likely to have prevented their issue. The public judgment had not then been perverted by an irredeemable currency, and a proposition that indicated a long-continued departure from the specie standard would have found few supporters in Congress or among the people,

But, if the intention and understanding of Congress are not sufficiently indicated by the language of the act, all doubts must be removed by a reference to the debates while it was under consideration. From these debates it is clear that the issue of the legal-tender notes was expected to be limited to one hundred and fifty millions. On this point one of the representatives from the State of New York spoke as follows:

"Then the whole secret of our financial success lies simply in borrowing five hundred millions, or rather in funding the floating indebtedness convertibly represented by the treasury notes, so that their issue need never exceed that authorized by this bill, and which is conceded to be the extreme limit consistent with safety to private interest and public credit. Nobody has proposed to rely upon this currency beyond that amount, but, on the contrary, the idea of any further similar issue has been expressly repudiated by every supporter of this bill."

One of the representatives from Massachusetts put to the distinguished chairman of the Committee of Ways and Means the following question:

"Let me ask the gentleman from Pennsylvania whether he now expects, in managing these financial matters, to limit the amount of these notes to one hundred and fifty millions. Is that his expectation?"

To which question he received the following reply:

"It is. I expect that is the maximum amount to be issued."

Later in the debate the same distinguished gentleman used the following language:

"When this question was discussed before, the distinguished gentleman from Kentucky (Mr. Crittenden) asked me whether it was the intention or expecta-

tion of the House to go on and issue more than one hundred and fifty millions of legal-tender notes—a pertinent question, which I saw the full force of at the time. I told him that it was my expectation that no more would be issued by the government; that they would be received and funded in the twenty-year bonds.”

It is clear from these quotations, and the whole tenor of the debate, that it was the intention of Congress that one hundred and fifty millions should be the limit of the legal-tender circulation; and that it was confidently expected that this circulation would soon be converted into the five-twenty bonds, known as the bonds of 1862, and which are now redeemable according to their tenor. This of itself is a sufficient explanation of the fact that it was deemed unnecessary to provide that these notes should not be receivable for the principal of the bonds. As the amount to be issued was limited to one hundred and fifty millions, a provision that they should not be receivable for the principal of five hundred millions of bonds to be issued under the same act in which they were expected to be funded, and which were not to be subject to the control of the government for five years, would certainly have been regarded as being as singular as it would have been unnecessary. But this is not all. The same gentleman, who as chairman of the Committee of Ways and Means was the exponent of the views of the House upon this question, in speaking of these bonds, remarked as follows:

“A dollar in a miser’s safe, unproductive, is a sore disturbance. Where could they invest it? In United States loans at six per cent., redeemable in gold in twenty years—the best and most valuable permanent investment that could be desired.”

Would he have regarded these bonds a most valuable permanent investment if he had supposed that they might be redeemed in a depreciated currency at the expiration of five years from date? Again, he said: “But widows and orphans are interested and in tears lest their estates should be badly invested. I pity no one who has money invested in the United States bonds payable in gold in twenty years, with interest semi-annually.”

In these debates very little was said upon the subject of the payment of the principal of the bonds, apparently for the reason that no one supposed that they would or could be paid in anything else than in the heretofore recognized constitutional currency of the country. The same may be said in regard to the debates upon the bills authorizing subsequent issues. The acts of March 3, 1863, and March 3, 1864, are the only acts which state expressly that the bonds to be issued under them shall be payable in coin; and this provision in these acts, if not accidental, attracted no attention at the time, either in Congress or with the public. Under the former act seventy-five millions of twenty-years six per cent. bonds (part of those known as bonds of 1881) were issued, and under the latter act nearly two hundred millions of five per cent. bonds, known as ten-forties; and the fact that these six per cent. bonds have had no higher reputation than other bonds of the same class, and that the five per cent. bonds never were a popular security, and have, in the market, until very recently, scarcely possessed a value corresponding with the six per cent. five-twenties,

shows conclusively that dealers in government securities, and the people generally, have not regarded this provision as placing them on a different footing, as to the kind of money in which they are to be paid, from the bonds issued under acts containing no such provision. There was nothing in the condition of the country when these acts were passed that required an unusual provision, in order that the loans authorized by them might be successfully negotiated; on the contrary, the national credit was better then than at periods when other loan bills were passed; nor was there any intimation by any member of Congress, nor was it ever thought by the officers of the Treasury Department, that the bonds authorized by them were of a different character from those issued under other acts. It is unreasonable to suppose that it was the intention of Congress that the bonds authorized by the acts of February 25, 1862, and June 30, 1864, might be paid in legal-tender notes, while those authorized by the acts of March 3, 1863, and March 3, 1864, could be paid only in coin. The various issues of bonds, constituting the national funded debt, stand upon the same footing, and all should be paid in coin, if any are so paid.

National debts are subject to the moral law of the nations. Whenever there is no expression to the contrary, coin payments in such obligations are honorably implied. The policy of the government of the United States in regard to the payment of its debts has been uniform and consistent. Prior to February 25 1862, there was in the United States no lawful money but specie; consequently its treasury notes, and its bonds previously issued, were payable in the same currency. Subsequently all interest-bearing notes were made payable in lawful money, but no change was made in the form of the obligation of the bonds. Thus the seven and three-tenths notes issued after that date, the five per cent. notes, and the compound interest notes, were made payable in lawful money, while the bonds not being so made payable have ever been recognized by Congress, by the Treasury Department, and by the people, as payable only in coin. These different classes of securities were negotiated with this distinct understanding—an understanding which is as binding upon the honor of the nation as if it were explicitly stated in the statutes. It is true that the bonds, and notes convertible into bonds issued after the passage of the first legal-tender act, were paid for in a depreciated currency, and were therefore, in fact, sold at a discount; but it is not denied that they were sold fairly, and that every one had ample opportunity to subscribe for them. Agencies were established, and subscriptions solicited, in every part of the country; and liberal subscriptions were regarded as evidence of loyalty. That they were paid for in a depreciated currency was not the fault of the subscribers. They were sold at the highest price that could be obtained for them—not chiefly to the capitalists of the cities, but to men of moderate means throughout the country, who subscribed for them, not for speculation, but to aid the government in its struggles with a gigantic rebellion; and it is a significant fact that, with rare exceptions, the complaints that they were sold at a discount come from those who, doubtful of the result of the conflict, declined to invest in them. How would the government of the United States stand before the world—how would it stand in the estimation of its own people—if it should decline to pay, according to agreement, the money it bor-

rowed when its very existence was in peril, and without which it could not have prosecuted the war, on the ground that the lenders took advantage of its necessities and purchased its securities at less than their value?

But if the honor of the nation were not involved in the question, the inquiry arises, in what shall the bonds be paid if not in coin? Some five hundred and fifteen millions of five-twenty bonds are now redeemable according to their tenor. No one certainly would propose that some of them shall be called in and paid in a currency now worth seventy cents on the dollar, while the rest shall remain unredeemed until the currency shall be still more depreciated by additions to its volume or appreciated by contraction. The holders of these bonds stand on the same footing; if any are to be paid before maturity in a depreciated currency, the whole should be so paid, and in a currency of equal value. But the government has no United States notes in the treasury, and as the annual receipts are not likely hereafter to be much in excess of the expenditures, and as a new loan to raise money for the purpose of violating an agreement under which a previous loan was negotiated would be impracticable, there would be no way in which the bonds now redeemable could be paid as has been proposed, except by putting the printing presses again at work, and issuing more promises, which must themselves eventually be paid in coin, converted into coin bonds, or repudiated. This process of making money seems an easy one, but our own experience, and the experience of every other nation that has tried it, prove it to be neither judicious nor profitable. As the paper circulation of the country is already redundant, it would be lessened in value by every addition to it, and, by the distrust thus created, its depreciation would doubtless be in a greater ratio even than the additions would bear to the volume to which they would be added. It is not too much to say, that an additional issue of five hundred millions of United States notes would reduce the seven hundred millions of paper money now in circulation to one-half their present value; so that a legal-tender note or a national bank note, now worth seventy per cent. in coin, would not be worth more than thirty-five per cent., even if the apprehension of further issues did not place it on a par with confederate notes at the collapse of the rebellion. The bonds would of course decline in value with the currency in which they would be payable. Can any one seriously propose thus to depreciate, if not to render valueless, the money and securities of the people? Can any one, knowing the effect which such an issue would have upon the government bonds, upon the currency now afloat, upon business, upon credit, upon the public morals, seriously advocate such a measure, not as a matter of necessity, but to anticipate the payment of debts due many years hence? The statement of the proposition exposes its wickedness. When fairly considered, it cannot fail to be stamped with universal condemnation. It is a proposition that the people of the United States, who own four-fifths of the national obligations, shall, by their own deliberate act, rob and ruin themselves, and at the same time cover the nation with inexpressible and ineffaceable disgrace.

In opposition to all such expedients for paying, or rather for getting rid of, the public debt, is the upright, world-honored *economical* policy of paying every

obligation of the government according to the understanding with which it was created—the policy of appreciating the paper dollar until it shall represent a dollar in coin, of giving stability to business and assurance to enterprise, and wiping from the country the reproach that rests upon it by reason of the low price of its securities in the great marts of the world. That this is the policy which will be sustained by the people and their representatives, the Secretary has the fullest confidence. There may hereafter be nations which, ignoring their honorary obligations, may look only to their own statutes for the measure of their liabilities. If there shall be such nations, the republic of the United States will not be found among them. It has essentially suffered by the actual repudiation of some of the States and the virtual repudiation of others; it is still suffering from the same cause, although more than a quarter of a century has elapsed since this stigma was fixed upon American credit. It is suffering also from the fact that Massachusetts and California alone, of all the States, have continued to pay the interest on their bonds in coin. But although it has suffered, and is still suffering, from the bad faith or false economy of some of its members, its own financial honor is unsullied. It has committed the mistake of making its inconvertible promises a legal tender, but it has never taken advantage of its own legislation to lessen in the hands of the holders the value of its securities or violate its engagements by covert repudiation. In the darkest hours of the rebellion it faltered not in the observance of its contracts. Shall it falter now, when its ability to pay to the uttermost farthing, even without oppressive taxation, cannot be questioned?

The importance of the restoration of the southern States to their proper relations with the federal government cannot be overestimated. A curtailment of the currency and the maintenance of the public faith are not all that is required to restore the country to perfect financial health. We need, in addition to these, a united country—united in fact as well as in name. It may not be proper for the Secretary in this report to discuss the measures regarded by him as best calculated to bring about this most desirable result. This, however, he feels it to be his duty to say, as he substantially said in his last year's report, that the question of reconstruction, as a purely financial question, is, in his judgment, second in importance to none that Congress will ever be called upon to consider. The great staples of the South have for many years constituted a large portion of our exports. But for the cotton held in that section at the close of the rebellion, the foreign exchanges would have been so largely against the United States that a commercial convulsion would have been imminent, if not unavoidable. Even in the deplorable condition of these States, last year more than two-thirds of our exports consisted of their productions, and it is the crop of the present year—small though it may be—that is to save us from ruinous indebtedness to Europe. It is of the greatest moment, therefore, that the productive power of the southern States should be restored as rapidly as possible. Little progress has been made in this direction during the past two years, and no real progress will be made until their political condition is determined by their restoration to the Union with all the rights and privileges of other States under the Constitution. The

Secretary does not allude to this subject for the purpose of calling the attention of Congress to it. This is unnecessary. It is absorbing the public attention, and the further action of Congress in relation to it will be watched by the people with intense solicitude. Upon the judicious settlement of it depends, in a great degree, the national prosperity. The views presented by the Secretary upon this subject in his last report are equally appropriate at the present time.

In his report for the year 1865, the Secretary used the following language in regard to taxation by the States of government obligations :

“In view of the fact that the exemption of government securities from State taxation is, by many persons, considered an unjust discrimination in their favor, efforts may be made to induce Congress to legislate upon the subject of their taxation. Of course the existing exemption from State and municipal taxation of bonds and securities now outstanding will be scrupulously regarded. That exemption is a part of the contract under which the securities have been issued and the money loaned thereon to the government, and it would not only be unconstitutional, but a breach of the public faith of the nation to disregard it. It would also, in the judgment of the Secretary, be unwise for Congress to grant to the States the power, which they will not possess unless conferred by express congressional enactment, of imposing taxes upon securities of the United States which may be hereafter issued. Such taxation, in any form, would result in serious, if not fatal, embarrassment to the government, and, instead of relieving, would eventually injure the great mass of the people, who are to bear their full proportion of the burden of the public debt. This is a subject in relation to which there should be no difference of opinion. Every tax-payer is personally interested in having the public debt placed at home, and at a low rate of interest, which cannot be done if the public securities are to be subject to local taxation. Taxes vary largely in different States, and in different counties and cities of the same State, and are everywhere so high that, unless protected against them, the bonds into which the present debt must be funded cannot be distributed among the people, except in some favored localities, unless they bear a rate of interest so high as to make the debt severely oppressive, and to render the prospect of its extinguishment well-nigh hopeless. Exempted from local taxation, the debt can, it is expected, be funded at an early day at five per cent.; if local taxation is allowed, no considerable portion of the debt which falls due within the next four years can be funded at home at less than eight per cent. The tax-payers of the United States cannot afford to have their burdens thus increased. It is also evident that the relief which local tax payers would obtain from government taxation, as the result of a low rate of interest on the national securities, would at least be as great as the increase of local taxes to which they would be subjected on account of the exemption of government securities; while if those securities should bear a rate of interest sufficient to secure their sale when subject to local taxes, few, if any of them, would long remain where those taxes could reach them. They would be rapidly transferred to other countries, into the hands of foreign capitalists, and thus at last the burdens of paying a high rate of interest would be left upon the people of this country without compensation or alleviation.”

The views of the Secretary, thus expressed, have undergone no change, but he is not unmindful of the fact that the exemption from taxation of any kind of property, by which special privileges are, or seem to be, granted to any class of citizens, is odious to the heavily burdened masses in all countries, and is especially so in a republic like ours. Local taxes in all the States are heavy, and no matter what the law may say upon the subject, no matter what the contract may have been under which they were negotiated, there is a general sentiment among tax-payers that the exemption of government bonds from local taxation is not exactly right, and that it ought to be in some way avoided in future issues. The Secretary has no hesitation in admitting that he is in sympathy with this sentiment. The difficulty in the way, however, as has been suggested, arises from the fact that if bonds hereafter to be issued were to be subject to local taxation, very few would be held where taxes are high, and there would be a constant tendency to a concentration of them in States and counties and cities where taxes are low, or in foreign countries, where they would escape taxation altogether. It is a matter of great importance that the government bonds should be a desirable investment in all parts of the country, and it is obvious that the States should be in some manner compensated for the right now denied of taxing them, as other kinds of property are taxed. After giving the subject careful consideration, the Secretary can suggest no better way of doing it than by an issue of bonds to be known as the consolidated debt of the United States, bearing six per cent. interest, and having twenty years to run, into which all other obligations of the government shall as rapidly as possible be converted; one-sixth part of the interest at each semi-annual payment to be reserved by the government and paid over to the States, according to their population. By this means, all the bonds, wherever held, would be taxed alike, and a general distribution of them be secured. State taxes, including the levies for county and municipal purposes, now, as a general thing, exceed one per cent., but when the debts incurred for the payment of bounties are paid, (and in most of the States they are already in the process of rapid extinction,) and economy is again practiced in the administration of State affairs, this indirect assessment will be quite likely to equal the tax assessed upon other property. If the debt to be funded shall amount to \$2,000,000,000, the amount to be reserved and paid to the States annually would be \$20,000,000, which would give to each of the States, in gold, as nearly as can now be estimated, the following sums, to be reduced of course with the reduction of the debt:

Maine.....	\$385,609 76	Michigan.....	\$472,909 32
Massachusetts.....	748,378 43	Illinois.....	1,300,892 56
New Hampshire.....	194,411 17	Wisconsin.....	521,554 49
Vermont.....	186,026 09	Iowa.....	493,159 19
Connecticut.....	282,418 01	Minnesota.....	177,840 91
Rhode Island.....	107,174 16	Missouri.....	773,831 79
New York.....	2,381,825 89	Kentucky.....	709,308 45
New Jersey.....	412,466 92	Tennessee.....	681,147 55
Pennsylvania.....	1,783,647 12	Arkansas.....	267,259 98
Ohio.....	1,449,559 58	Louisiana.....	434,540 77
Indiana.....	836,727 81	Texas.....	529,772 40

XXXII REPORT OF THE SECRETARY OF THE TREASURY.

Alabama.....	\$580,512 53	Delaware.....	\$68,873 42
Mississippi.....	471,792 28	Kansas.....	156,662 80
Georgia.....	648,915 98	Nebraska.....	33,716 86
Florida.....	90,290 60	California.....	288,753 14
South Carolina.....	431,905 13	Nevada.....	24,048 73
North Carolina.....	626,634 28	Oregon.....	46,000 76
Virginia.....	730,662 50		
West Virginia.....	249,088 11		<u>20,000,000 00</u>
Maryland.....	421,680 53		

The advantages to be derived from this plan are so obvious as not to require discussion. It would secure, as has been already stated, such a distribution of the bonds throughout the States, and counties, and cities as could not be expected if local taxes should be imposed upon them. It would create an interest in the bonds in States, the people of which are justly responsible for the debt, but whose early and complete restoration to the Union is so desirable and important, and would give to them needed aid in their efforts to build up again their own prostrate credit. It would put an end to all discussions and doubts in regard to the kind of currency in which the bonds are to be paid; to all complaints of exclusive privileges, and place the public credit on a basis worthy a nation whose resources, young as it is, are second to those of no other nation, and of whose future resources the present are but an indication.

The bonds, the issue of which is thus recommended, while bearing six per cent. interest, would be but five per cent. to the holders, which is as low a rate of interest as can be expected to prevail in the United States for many years to come. Of the feasibility of thus consolidating the national debt at an early day, at no considerable expense, the Secretary entertains no doubt.

It is, therefore, respectfully recommended that the act of March 3, 1865, be so amended as to authorize the Secretary of the Treasury to issue six per cent. gold-bearing bonds, to be known as the Consolidated Debt of the United States, having twenty years to run, and redeemable, if it may be thought advisable; at an earlier day, to be exchanged at par for any and all other obligations of the government; one-sixth part of the interest on which, in lieu of all other taxes, at each semi-annual payment, shall be reserved by the government and paid over to the States according to population.

The following is a statement of the public debt on the 1st of July, 1867

DEBT BEARING COIN INTEREST.

5 per cent. bonds.....	\$198,431,350 00	
6 per cent. bonds of 1867 and 1868.....	15,181,141 80	
6 per cent. bonds, 1881.....	283,746,350 00	
6 per cent. 5-20 bonds.....	1,127,531,800 00	
Navy pension fund.....	13,000,000 00	
		<u>\$1,637,890,641 80</u>

DEBT BEARING CURRENCY INTEREST.

6 per cent. bonds.....	\$14,762,000 00	
3-year compound interest notes.....	122,394,480 00	
3-year 7.30 notes.....	488,647,425 00	
		<u>625,803,905 00</u>
Matured debt not presented for payment.....		8,997,595 80

REPORT OF THE SECRETARY OF THE TREASURY. XXXIII

DEBT BEARING NO INTEREST.

United States notes.....	\$371,992,029 00	
Fractional currency.....	28,307,523 52	
Gold certificates of deposit.....	19,207,520 00	
		<u>\$419,507,072 52</u>
Total debt.....		2,692,199,215 12
Amount in treasury, coin.....	108,419,638 02	
“ “ currency.....	71,979,563 77	
		<u>180,399,201 79</u>
Amount of debt less cash in treasury.....		<u>2,511,800,013 33</u>

The following is a statement of the public debt on the 1st of November, 1867 :

DEBT BEARING COIN INTEREST.

5 per cent. bonds.....	\$198,845,350 00	
6 per cent. bonds of 1867 and 1868.....	14,690,941 80	
6 per cent. bonds, 1881.....	283,676,600 00	
6 per cent. 5-20 bonds.....	1,267,698,100 00	
Navy pension fund.....	13,000,000 00	
		<u>\$1,778,110,991 80</u>

DEBT BEARING CURRENCY INTEREST.

6 per cent. bonds.....	\$18,042,000 00	
3-year compound interest notes.....	62,558,940 00	
3-year 7.30 notes.....	334,607,700 00	
3 per cent. certificates.....	11,560,000 00	
		<u>426,768,640 00</u>

MATURED DEBT NOT PRESENTED FOR PAYMENT.

3-year 7.30 notes, due August 15, 1867.....	\$3,371,100 00	
Compound interest notes, matured June 10, July 15, August 15, and October 15, 1867.....	9,316,100 00	
Bonds, Texas indemnity.....	262,000 00	
Treasury notes, acts July 17, 1861, and prior thereto, Bonds, April 15, 1842.....	163,661 64	
	54,061 64	
Treasury notes, March 3, 1863.....	868,240 00	
Temporary loan.....	4,168,375 55	
Certificates of indebtedness.....	34,000 00	
		<u>18,237,538 83</u>

DEBT BEARING NO INTEREST.

United States notes.....	\$357,164,844 00	
Fractional currency.....	30,706,633 39	
Gold certificates of deposit.....	14,514,200 00	
		<u>402,385,677 39</u>
Total debt.....		2,625,502,848 02
Amount in treasury, coin.....	111,540,317 35	
“ “ currency.....	22,458,080 67	
		<u>133,998,398 02</u>
Amount of debt, less cash in treasury.....		<u>2,491,504,450 00</u>

The following is a statement of receipts and expenditures for the fiscal year ending June 30, 1867 :

Receipts from customs.....	\$176,417,810 88	
lands.....	1,163,575 76	
direct tax.....	4,200,233 70	
internal revenue.....	266,027,537 43	
miscellaneous sources.....	42,824,852 50	
		<u>\$490,634,010 27</u>

XXXIV REPORT OF THE SECRETARY OF THE TREASURY.

Expenditures for the civil service.....	\$51,110,027 27	
pensions and Indians.....	25,579,083 48	
War Department.....	95,224,415 63	
Navy Department.....	31,034,011 04	
interest on the public debt.....	143,781,591 91	
	<u>346,729,129 33</u>	
Loans paid.....	746,350,525 94	
Receipts from loans.....	640,426,910 29	
	<u>105,923,615 65</u>	
Reduction of loans.....		

The following is a statement of receipts and expenditures for the quarter ending September 30, 1867 :

Receipts from customs.....	\$48,081,907 61	
lands.....	287,460 07	
direct tax.....	647,070 83	
internal revenue.....	53,784,027 49	
miscellaneous sources.....	18,361,462 62	
	<u>121,161,928 62</u>	
Expenditures for the civil service.....	13,152,348 08	
pensions and Indians.....	10,484,476 11	
War Department.....	30,537,056 85	
Navy Department.....	5,579,704 67	
interest on the public debt.....	38,515,640 47	
	<u>98,269,226 18</u>	
Loans paid.....	200,176,368 34	
Receipts from loans.....	135,103,282 00	
	<u>65,073,086 34</u>	
Reduction of loans.....		

The Secretary estimates that the receipts and expenditures for the three quarters ending June 30, 1868, will be as follows :

Receipts from customs.....	\$115,300,000 00	
lands.....	700,000 00	
internal revenue.....	155,000,000 00	
miscellaneous sources.....	25,000,000 00	
	<u>296,000,000 00</u>	

The expenditures for the same period, according to his estimates, will be—

For the civil service.....	\$37,000,000 00	
For pensions and Indians.....	22,000,000 00	
For the War Department, including \$24,500,000 for bounties.....	100,000,000 00	
For the Navy Department.....	22,000,000 00	
For the interest on the public debt.....	114,000,000 00	
	<u>295,000,000 00</u>	
Leaving a surplus of estimated receipts over estimated expenditures of	<u>1,000,000 00</u>	

The receipts and expenditures for the next fiscal year, ending June 30, 1869, are estimated as follows :

Receipts from customs.....	\$145,000,000 00	
internal revenue.....	205,000,000 00	
lands.....	1,000,000 00	
miscellaneous sources.....	30,000,000 00	
	<u>381,000,000 00</u>	

The expenditures for the same period are estimated as follows:

For the civil service	\$51,000,000 00	
For pensions and Indians	35,000,000 00	
For the War Department, including \$25,500,000 for bounties	120,000,000 00	
For the Navy Department	36,000,000 00	
For the interest on the public debt	130,000,000 00	
		<u>\$372,000,000 00</u>
Leaving a surplus of estimated receipts over estimated expenditures of....	9,000,000 00	

The foregoing estimates are made on the general average of the receipts and expenditures for the past nine months. The Secretary is hopeful, however, that Congress will take measures to largely reduce expenditures in all branches of the service, so that a steady reduction of the debt may be continued.

In regard to the national debt, and the necessity of commencing at once the payment of it, the Secretary, in his report of 1865, remarked:

"We need not be anxious that future generations shall share the burden with us. Wars are not at an end, and posterity will have enough to do to take care of the debts of their own creation."

"In a matter of so great importance as this, experiments are out of place. The plain, beaten path of experience is the only safe one to tread."

"It is of the greatest importance, in the management of a matter of so surpassing interest, that the right start should be made. Nothing but revenue will sustain the national credit, and nothing less than a fixed policy for the reduction of the public debt will be likely to prevent its increase."

The right start in the direction suggested has been made. Since the first day of September, 1865, the debt has been reduced \$266,185,121 43. Now, if such a reduction could be made while the industry of one-third part of the country, by reason of the war and the unsettled state of its political affairs, has been exceedingly depressed, and the other two-thirds have by no means exerted their full productive power; if such a reduction could be made, notwithstanding the liberal miscellaneous appropriations by Congress, the payment of bounties, and the great expense of maintaining large military forces upon the frontier and in the southern States, can there be any good reason why the reduction, so successfully commenced under the most inauspicious circumstances, should not be continued steadily and without interruption until every dollar of it is extinguished? The Secretary indulges the hope that the policy which has been inaugurated, and which, in his judgment, is so essential to the national credit, if not to the preservation of republican institutions, will not be abandoned. Old debts are hard debts to pay. The longer they are continued the more odious do they become. If the present generation should throw the burden of this debt upon the next, it will be quite likely to be handed down from one generation to another—a perpetual if not a constantly increasing burden upon the people. Our country is full of enterprise and resources. The debt will be lightened every year with great rapidity by the increase of wealth and population. With a proper reduction in the expenses of the government, and with a revenue system adapted to the industry of the country and not oppressing it, the debt may be

paid before the expiration of the present century. The wisdom of a policy which shall bring about such a result is vindicated in advance by the history of nations whose people are burdened with inherited debts, and with no prospect of relief for themselves or their posterity. In the appendix to this report there will be found a table prepared by a very intelligent gentleman of Massachusetts, which shows how soon the debt may be paid by the regular increase of population alone, at the rate of three per cent. per annum on a regular annual *per capita* tax of eight dollars and sixty cents, which is now much below the present rate.

By a resolution approved February 22, 1867, the provisions of the joint resolution to provide for codifying the laws relating to customs, approved July 26, 1866, were continued in force until the first day of January in the year 1868.

Under the authority and direction of these resolutions the department has caused to be prepared the draught of an act embracing all provisions deemed necessary for regulating the foreign and coasting trade, the assessment and collection of duties on goods imported from foreign countries, and for consolidating and perfecting the navigation laws. This draught was transmitted to the House of Representatives on the 8th of March last; and the report accompanying it gives a general view of its scope and an outline of the most important changes in existing laws proposed to be made.

The laws relating to the foreign and coasting trade, and the collection of the revenue from customs, are now dispersed through many volumes of statutes, and have been so frequently modified by amendments of their original provisions that on many points it is difficult for merchants, as well as for the officers whose duty it is to construe and execute them, to determine what is the law in force.

It is of great importance that laws regulating interests so various and vast should be so systematized that the rights and duties of the classes whose interests are most directly affected by them may be clearly apparent. Their present complication is a source of serious embarrassment to the mercantile community, and it is not less embarrassing to the officers of the customs, whose positions demand prompt action and an intelligent application of law to facts as they arise. The department has endeavored to obviate these embarrassments, as far as practicable, by regulations and instructions; but these measures are only a partial remedy, and fall far short of supplying the want of a uniform and consistent code. In view of these considerations it is hoped that the proposed act will receive the early attention of Congress.

The Secretary respectfully recommends the reorganization of the accounting offices of the Treasury Department, so as to place this branch of the public service under one responsible head according to what seems to have been designed in the original organization of the department, and followed until the increase of business led to the creation of the office of Second Comptroller, and subsequently to that of Commissioner of Customs. There are now three officers controlling the settlement of accounts, each independent of the others, and, as a consequence, the rules and decisions are not uniform where the same or like questions arise. In the judgment of the Secretary, the concentration of the accounting offices under one head would secure greater efficiency, as well as greater uniformity of

practice, than can be expected under a divided supervision. It is believed, also, that it would be advantageous to relieve the Commissioner of Customs of the duty of settling accounts, and to confine his labors to the supervision of the revenue from customs, now sufficiently large to demand his whole time. It is therefore recommended that the office of chief comptroller be created, having general supervision of the accounting officers and appellate jurisdiction from their decisions, to which should be transferred the duty of examining and countersigning warrants on the treasury and of collecting debts due the government, now constituting a part of the duties of the First Comptroller; and that the adjustment of accounts pertaining to the customs be restored to the latter office.

The Secretary also renews the recommendation contained in his last annual report, of a reorganization of the bureaus of the department, and most respectfully and earnestly solicits for it the favorable action of Congress. The compensation now paid is inadequate to the services performed, and simple justice to gentlemen of the ability and character of those employed in the department requires a liberal addition to their present compensation. Since the rates of compensation now allowed were established, the duties, labors, and responsibilities of the bureaus have been largely increased, and the necessary expenses of living in Washington have been more than doubled.

The report of the director of the mint contains the usual information relative to the coinage for the past year.

The total value of the bullion deposited at the mint and branches during the fiscal year was \$41,893,100 76, of which \$40,069,200 06 was in gold and \$1,823,900 70 in silver. Deducting the redeposit, the amount of actual deposit was \$34,537,048 39.

The coinage for the year was, in gold coin, \$28,217,187 50; gold bars, \$11,651,691 32; silver coin, \$986,871; silver bars, \$575,823 18; nickel, copper, and bronze coinage, (one, two, three, and five cent pieces,) \$1,879,540. Total coinage, \$31,083,598 50. Total bars stamped, \$12,197,514 50.

The gold deposits of domestic production were, at Philadelphia, \$2,418,197 89; at San Francisco, \$17,936,169 40; at New York, \$10,320,821 55; at Denver, \$130,559 70. The silver deposits were, at Philadelphia, \$37,399 72; San Francisco, \$744,387 48; New York, \$274,893 19.

The gold and silver deposits of foreign production were \$2,674,619 46.

The amount of gold coined, at Philadelphia, was \$10,072,060 86; at San Francisco, \$18,225,000; of silver, at Philadelphia, \$357,490 38; at San Francisco, \$780,048 54; of bronze and nickel and copper, at Philadelphia, \$1,879,540. Total number of pieces struck, 54,110,384.

A valuable site for a branch mint in San Francisco has been purchased during the past year, and an additional appropriation will be required for the purpose of erecting a mint building, complete in all its appointments, upon the Pacific coast.

The director of the mint recommends the opening of the branch mint at New Orleans, upon an economical basis, for the coinage of nickel-copper pieces. The branch mint at Charlotte, North Carolina, is being repaired and placed in condition for melting and assaying the precious metals. It will be unnecessary ever

to execute coinage at Denver or Charlotte, and the branch mints at those points should be converted into assay offices, and thus expenses reduced.

The director also recommends the repeal of the coinage charge, the tax on bullion, and the redemption of the cent coinage. His remarks upon international coinage, and his suggestions for the protection of gold coins from debasement, are worthy careful consideration.

An appropriation of ten thousand dollars was made by Congress on the 28th of July, 1866, to enable the Secretary of the Treasury to collect reliable statistical information concerning the gold and silver mines of the western States and Territories. Under the authority thus conferred upon this department Mr. J. Ross Browne was appointed special commissioner for the mineral regions west of the Rocky mountains. His preliminary report was submitted to Congress on the 8th of January, 1867. The districts of New Mexico, Colorado, Montana, Dakota, and Minnesota were assigned to Mr. James W. Taylor, whose report was submitted on the 13th of February, 1867. No detailed information respecting our mineral resources, the nature and extent of the metalliferous veins, the mode and cost of working the mines, or the yield of bullion, had previously appeared in an official form. Little was known of the local rules and regulations or the practical effect of federal legislation on the subject of the mineral lands. The value of the information contained in these reports has been attested in a marked degree by the public favor with which they have been received throughout the Atlantic and Pacific States. A new and increasing interest has been manifested in the exploration and development of our mineral regions, both east and west of the Rocky mountains. As stated in letters of the department, dated January 8 and February 14, 1867, these reports were merely preliminary. Provision having been made by the appropriation act of March 2, 1867, for a continuance of this service, the special commissioner, Mr. Browne, has been occupied during the present year in a more thorough examination of the mineral districts within his division. He has travelled extensively over the principal mining regions of the Pacific slope, and collected much valuable information. The scope of his investigations, reaching from British Columbia to the Mexican border, was too extensive to permit of a personal visit to each district, and he deemed it expedient to secure the services of an experienced corps of mining engineers and statisticians to aid him in the performance of his duties. Special instructions were given to them in writing, impressing upon them the necessity of caution in the reception of unverified statements from interested parties, and the importance of accuracy and a critical adherence to facts in their own. Through the services of these assistants, who have visited in person nearly all the districts described, he has been enabled to obtain detailed reports on the products, population, and characteristic features of Utah, western Montana, Idaho, Washington Territory, Oregon, Nevada, California, and Arizona. The adjacent foreign territories, in which American capital is invested, are also briefly noticed. Particular attention is given to the topographical, geological, and mineralogical features of each State and Territory; to the various systems of mining; the cost of labor and production; the yield of bullion and loss in reduction; and, incidentally, to the climates, facilities for communicating, agricultural capabilities,

and inducements to immigration and the investment of capital. An important feature connected with the development of the mining interest is presented in the tabular statements accompanying the report. While the prospect is generally favorable, and the permanency of the mineral deposits attested by indisputable evidence, the loss sustained in the treatment of the ores is represented as a serious drawback to the prosperity of this great interest.

On the Comstock lode, where gold exists chiefly in an uncombined form, the percentage of loss on that metal is comparatively small; but the loss of silver is so great as to suggest the necessity of some means by which the extraordinary drain upon the productive industry of the country may be arrested. With all the improvements derived from seven years' experience, it appears that the average yield of all the ores worked at the present time from the Comstock lode does not exceed 65 per cent. of the assay value. The net product this year will probably amount to \$17,000,000—showing an actual loss to the country, on this single lode, of \$9,353,846, of which, by a more economical system of working, a large proportion might be saved. In other districts the loss is greater or less, according to the character of the ore and the facilities for its reduction. Assuming our total gold and silver product to be \$75,000,000 for the calendar year 1867, it is estimated that the aggregate loss on the production of this amount of bullion does not fall far short of \$25,000,000. Indian hostilities and other causes have retarded the progress of the mining interest in Montana, Idaho, Colorado, and Arizona; but, under the most favorable circumstances, such a drain upon our resources as that to which attention is now called would appear to demand the serious consideration of government.

The special commissioner recommends, as the only possible remedy, the establishment at some central point, west of the Rocky mountains, of a national mining school, organized upon comprehensive principles, analogous in its general design and scope to the great mining schools of Europe. By the concentration of scientific experience upon the processes of mining and metallurgy, and the analytical and working tests that could be applied to the different ores, where individual enterprise has so long and so signally failed, it is believed the results would be beneficial. Without assuming to suggest by what means this object could be best accomplished, the Secretary deems it due to the enterprising pioneers of the west, who have opened up a vast empire to settlement and civilization, that their wishes, as represented by the commissioners, should meet with the most favorable consideration. Whatever can be done to promote their welfare will be a national benefit; and none will question that the tendency of scientific institutions is to strengthen the bonds of interest and sympathy between a people separated by a diversity of pursuits and the circumstances of their geographical position.

An interesting and instructive report, by Mr. Taylor, upon the situation and prospects of gold and silver mining east of the Rocky mountains, embracing some notice of the Alleghanian and Canadian gold-fields, in addition to the mining statistics of New Mexico, Colorado, and eastern Montana, will also be presented to Congress.

The report from the Light-house Board, with estimates of appropriations for the

year commencing July 1, 1868, herewith submitted, is recommended to the favorable consideration of Congress. The progress made in renovating and restoring the aids to navigation, so seriously injured during the late war, is all that could be expected from the means and time at command. The establishment increases with the opening of new channels to commerce and the rapidly increasing population of the country, and Congress may rely on the judicious application of all means appropriated to that end.

The operations of the Coast Survey have been continued during the past year with accustomed vigor, and progress has been made in all portions of the coast heretofore provided for by appropriations. The estimates for the next fiscal year have been prepared with a view to keeping up the work efficiently, on the scale to which it has been developed by the demands of navigation, and accompany this report.

For the collection of the revenue from customs in the territory recently acquired from Russia, until permanent arrangements shall have been made by Congress, a special agent of the department was despatched in August last to Sitka, in company with the agent designated by the State Department, to receive the formal transfer of the territory; and for the further protection of the revenue, as well as to obtain information to guide in the establishment of ports and collection districts, the steam cutter *Lincoln* was ordered to extend her cruising limits to these possessions. An officer of the service, familiar with the coast, accompanied by several officers of the Coast Survey, was sent from the department, with detailed instructions, to take charge of the vessel for the cruise. A general reconnoissance of the coast was ordered, including soundings, location of lights, and ascertainment of available channels of commerce. Attention was also especially directed to subjects of scientific inquiry suggested by the Smithsonian Institution.

The steamer sailed late in July, and a full report of her operations is expected within a brief period. When received it will be promptly communicated to Congress, with such information as the department has been able to collect from other sources, and suggestions as to the creation of collection districts for customs and internal revenue.

The revenue marine consists at present of forty-three vessels, comprising twenty-five steamers and eighteen sailing vessels, of which seventeen of the former and sixteen of the latter are employed on the Atlantic coast, two of each description on the Pacific, and six steamers, each of over five hundred tons burden, on the great lakes. Five steamers, of three hundred and fifty tons burden and upwards, have been sold, in pursuance of the power conferred upon the department by the act of April 20, 1866, and eight sailing vessels, ranging in burden from one hundred and twenty to two hundred and twenty tons, better suited to the wants of the service, have been constructed. Four of the steamers now in commission are small tugs, employed (two at New York, one at Boston, and one at New Orleans) in a special boarding and inspecting service. These are found to be so serviceable that others like them will be employed, as occasion may require, in place of the larger vessels not so well suited to the service, which

will be disposed of as may be found convenient. The expenses of the service have considerably increased within a few years past, owing not only to the increased number of vessels which the circumstances of our commerce have required, and to the consequent employment of additional officers and men, but chiefly to the unprecedented advance in the price of all necessary supplies, and consequent indispensable increase in the pay of officers and men. Since 1861 these supplies have advanced at rates varying from thirty-three to one hundred per cent. All these expenses are now paid from the general customs fund, and are limited in amount only by the direction of the Secretary. They have now attained such a magnitude as to make it desirable that Congress should signify its views in regard to the subject by providing a specific appropriation for them. A bill for that purpose was presented a few months since by the department, which received the approval of one branch of the legislature, but did not become a law. The expenses of the service will form distinct items in the regular estimates to be submitted for the coming fiscal year.

The expenses of the marine hospital establishment continue quite large, notwithstanding persistent efforts to secure economy. The receipts from the tax are still found insufficient to meet them, and it will be necessary to provide for the deficiency, as heretofore, from the public treasury. It is suggested that, in accordance with the example afforded by the military establishment, authority may be given for the annual appropriation of so much of the proceeds of fines, penalties, and forfeitures under the customs laws as may suffice to meet the deficiency unprovided for by the tax.

Efforts for the prevention and detection of smuggling have been actively continued during the year, with considerable success, at a comparatively moderate expense, and without any charge upon the public treasury, the proceeds of fines, penalties and forfeitures having proved sufficient to sustain the charge and pay into the treasury a surplus of more than \$300,000.

Quite a large amount of stock of private corporations is held by the United States, in the custody of the department, which is a constant source of embarrassment to the government and to the respective companies. A schedule is annexed exhibiting these stocks, and the manner in which they were obtained. It will be observed that they were acquired by subscription under special authority of law in aid of projects of internal improvement. However proper and beneficial such measures may have been at the time of their inception, no good purpose can now be subserved by longer retaining the interests thus acquired, and it is recommended that authority be conferred by law for the sale of them. Such a course, it is believed, will be altogether acceptable to the various corporations.

A portion of the first annual report of the Director of the Bureau of Statistics is submitted herewith, the entire report being in course of preparation for separate publication. It contains a survey of the operations of the bureau; a careful analysis, illustrated by numerous tables, of our commerce during the past year; together with late returns of population, immigration, manufactures, mining, and agriculture. These subjects are particularly interesting at the present time, and

the report of the Director cannot fail to attract the attention of Congress and the people.

From the report of the Third Auditor, to which attention is invited, it is apparent that a change should be made in regard to the adjustment and settlement of the war claims that come before his bureau; that a period should be fixed within which claims should be presented, and that measures should be adopted to perpetuate the testimony in cases of claims that are disallowed. Even now, while all the facts are fresh and attainable, fraudulent claims are frequently presented; and when, by a lapse of time, it will be difficult, if not impossible, to obtain testimony in regard to their true character, fraudulent claims will be quite likely to increase in numbers and amounts.

The report of the Treasurer, exhibiting, as it does, the condition of the treasury and the extent of its operations during the past year, and presenting views upon some interesting matters by an officer of large experience, merits especial attention. The reports of the other bureau officers are also of unusual interest and value.

The work upon the public buildings throughout the country has been prosecuted with unusual energy. It has been the aim of the supervising architect, under the direction of the Secretary, to have all public buildings constructed in the most substantial manner and completed—with a view to economy—as rapidly as possible. The rapidity with which the north wing of the Treasury is approaching completion must be gratifying to Congress.

The Department of State has referred to this department, for consideration, the official report of the proceedings of "the International Monetary Conference" held at Paris in June and July of the present year, and also the report of Mr. Samuel B. Ruggles, the delegate in that conference from the United States of America. This conference was diplomatic in its constitution, having been formally called by the government of France, by official invitations to most of the civilized nations. Its object, as stated by the minister of France at Washington, was a general interchange of views, and also "to seek for a basis for ulterior negotiation," on the subject of a unified coinage for the use of the world. It appears by the official report that the conference, on full deliberation, has agreed on such a basis, which is now transmitted to the different nations for their consideration and decision respectively. The matters thus presented are of high monetary interest to the United States, and merit the attentive and careful examination of its public authorities, executive and legislative. They are fully discussed in the separate report of Mr. Ruggles; under the following heads:

1. The composition and character of the conference, embracing nineteen separate nations, with a population of 320,000,000 inhabitants.
2. The importance of including, in the proposed monetary reform, the nations of Central and South America.
3. The necessity of monetary union between the eastern and western continents.
4. The intermediate position of the two Americas between western Europe and eastern Asia, and their duty as the principal producers of the gold of the world.
5. The cost of recoinage required by the proposed unification, with full statistics of the coinage, past and present, of the United States, Great Britain, and France.

The gold coinage of the United States, from 1792 to 1851, the report states to have been.....	\$180, 184, 268
Of Great Britain, from 1816 to 1851.....	480, 105, 755
Of France, from 1793 to 1851.....	324, 492, 516
	<hr/> 984, 782, 639
From 1851 to 1866 (fifteen years) there was coined by the United States..	\$665, 352, 323
Great Britain.....	455, 225, 695
France.....	987, 788, 298
	<hr/> 2, 108, 356, 316

6. The probable rate of future product of gold in the United States.

7 and 8. The history of the varying coinages of Europe and their gradual consolidation.

9. The contrast presented by the coinage of the United States, as unified by the Constitution.

10. The necessity of intercontinental monetary conferences of nations. First attempt in the congress at Berlin in 1863.

11. Quadripartite monetary treaty of December, 1865, between France, Belgium, Switzerland, and Italy, with subsequent adhesion of the Pontifical States and of Greece, partially unifying Europe.

12. The necessity of a single standard exclusively of gold. The fallacy and impossibility of a double standard of gold and silver.

13. A "common denominator," or unit, of gold of defined weight and value, rendering "dollars" and "francs" synonymous or mutually convertible.

14. Action in the conference by the delegates from Great Britain.

15. The consent of France to issue a new gold coin of 25 francs to circulate side by side with the half-eagle of the United States, and the sovereign of Great Britain, when reduced to that value.

The proper examination of a subject so comprehensive can hardly fail to benefit the government and the people of the United States. In commending the report to the due consideration of Congress, the Secretary deems it sufficient, for the present, to express his full concurrence in the view of public duty embodied in the following extract:

"Let us never forget that the two Americas are Christian members of the great family of nations, and that the unification of money may be close akin to other and higher objects of Christian concord. We cannot wisely or rightfully remain in continental isolation. Integral portions of the mighty organism of modern civilization, let us ever fraternally and promptly take our part in the world-wide works of peace."

HUGH McCULLOCH,

Secretary of the Treasury.

Hon. SCHUYLER COLFAX,

Speaker of the House of Representatives.

No. 1.

Statement of the receipts and expenditures of the United States during the fiscal year ending June 30, 1867, agreeably to warrants issued.

The receipts in the treasury were as follows:

From customs, viz:

During the quarter ending September 30, 1866.....	\$50, 843, 774 24
During the quarter ending December 31, 1866.....	37, 803, 027 54
During the quarter ending March 31, 1867.....	46, 130, 083 17
During the quarter ending June 30, 1867.....	41, 640, 925 93
	<hr/> \$176, 417, 810 88

From sales of public lands, viz:

During the quarter ending September 30, 1866.....	228, 399 72
During the quarter ending December 31, 1866.....	349, 931 55
During the quarter ending March 31, 1867.....	291, 623 35
During the quarter ending June 30, 1867.....	293, 621 14
	<hr/> 1, 163, 575 76

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From direct tax, viz :

During the quarter ending September 30, 1866.....	\$340,454 39
During the quarter ending December 31, 1866.....	92,167 95
During the quarter ending March 31, 1867.....	1,313,660 38
During the quarter ending June 30, 1867.....	2,453,950 98

\$4,200,233 70

From internal revenue, viz :

During the quarter ending September 30, 1866.....	99,166,993 98
During the quarter ending December 31, 1866.....	65,612,791 75
During the quarter ending March 31, 1867.....	48,358,434 23
During the quarter ending June 30, 1867.....	52,889,317 47

266,027,537 43

From incidental and miscellaneous sources, viz :

During the quarter ending September 30, 1866.....	7,981,764 24
During the quarter ending December 31, 1866.....	7,576,389 84
During the quarter ending March 31, 1867.....	13,793,106 90
During the quarter ending June 30, 1867.....	13,473,591 52

42,824,852 50

Total receipts, exclusive of loans..... 490,634,610 27

From loans, viz :

From 6 per cent. 20-year bonds, per act July 17, 1861,	13,650 00
From United States notes, per act February 25, 1862,	58,260,000 00
From temporary loan, per act February 25, 1862.....	7,394,659 64
From postage and other stamps, per act July 17, 1862,	8,779 00
From certificates of gold coin deposits, per act March 3, 1863.....	109,142,120 00
From fractional currency, per act March 3, 1863.....	19,907,751 65
From 6 per cent. 20-year bonds, per act March 3, 1863,	3,100 00
From 6 per cent. compound interest notes, per act June 30, 1864.....	29,731,300 00
From 10-40 5 per cent. bonds, per act March 3, 1864..	5,000 00
From 5-20 6 per cent. bonds, per act June 30, 1864..	25,540,000 00
From 3-year 7½ coupon treasury notes per act March 3, 1865.....	78,600 00
From 5-20 6 per cent. bonds, per act March 3, 1865..	390,341,950 00

640,426,910 29

Total receipts..... 1,131,060,920 56

Balance in the treasury July 1, 1866.....	132,897,549 11
From which deduct unavailable balances in hands of sundry depositaries, which amounts have been carried to the debits of said depositaries on the books of the Register, and corresponding amounts to credit of Treasurer.....	721,827 93

132,165,721 18

Total means..... 1,263,226,641 74

The expenditures for the year were as follows :

CIVIL.

For Congress, including books.....	\$3,251,611 61
For executive.....	9,603,101 60
For judiciary.....	2,022,778 32
For government in the Territories.....	264,710 05
For assistant treasurers and their clerks.....	158,031 19
For surveyors general and their clerks.....	69,442 78
For supervising and local inspectors, &c.....	98,456 75
For officers of the mint and branches, and assay office at New York.....	117,357 25

\$15,585,489 55

FOREIGN INTERCOURSE.

For salaries of ministers, &c.....	\$318,035 37
For salaries of secretaries and assistant secretaries of legation.....	32,790 12
For salaries of consuls general, &c., including loss in exchange.....	393,608 90

For salaries of marshals of consular courts in Japan, China, &c.....	\$7,811 97
For salaries of interpreters to the consulates in China and Japan.....	8,029 57
For contingent expenses of all missions abroad.....	49,226 02
For contingent expenses of foreign intercourse.....	193,953 42
For repairs of cemetery in the city of Mexico.....	497 98
For rent of prisons for American convicts in Japan, China, Siam, and Turkey.....	8,192 84
For office rent for consuls not allowed to trade.....	32,776 81
For purchase of blank-books, stationery, &c., for consuls.....	65,861 06
For expenses of acknowledging the services of masters and crews of foreign vessels in rescuing American citizens from shipwreck.....	8,445 00
For expenses of execution of the neutrality act.....	5,000 00
For bringing home from foreign countries persons charged with crime.....	11,380 94
For compensation of commissioner to run and mark the boundary between the United States and British possessions, bounding on Washington Territory.....	13,110 00
For expenses of carrying into effect act of Congress relating to habeas corpus.....	5,000 00
For an act to encourage immigration.....	17,000 00
For relief and protection of American seamen.....	69,669 89
For expenses of the Exposition at Paris.....	163,903 00
For awards under convention between the United States and foreign countries.....	7,866 86
For expenses, &c., to adjust claims of citizens of the United States against the United States of Colombia, &c.....	4,088 66
For carrying into effect treaty with the Hudson's Bay Company.....	20,333 00
For payment towards capitalization of Scheldt dues..	111,168 00
For consular receipts, per act of April 14, 1792.....	839 85
	<hr/>
	\$1,548,589 26

MISCELLANEOUS.

For mint establishment.....	\$922,312 82
For overland mail transportation.....	675,000 00
For mail service to Japan.....	41,666 67
For California mail central route.....	250,000 00
For supplying deficiencies of Post Office Department	2,550,000 00
For mail service between the United States and Brazil..	250,000 00
For telegraphic communication between the Atlantic and Pacific States.....	9,972 60
For expenses of the Smithsonian Institution.....	30,910 14
For purchase of sites, and for building court-houses and post offices.....	628,365 43
For extension of the Treasury building.....	359,618 91
For continuation of the Post Office building.....	40,000 00
For repairs of steamers used in coast survey.....	25,000 00
For pay and rations of engineers for seven screw steamers used in the coast survey.....	9,500 00
For survey of the United States coast.....	511 41
For compensation to persons designated to receive and keep the public moneys.....	2,842 29
For compensation to special agents to examine books, &c., in depositories.....	9,822 47
For contingent expenses under act for safe-keeping the public revenue.....	215,139 22
For resolution relating to banking associations.....	59,185 83
For expenses incident to carrying into effect national loans.....	1,786,568 56
For plates, paper, special dies, &c., the printing circulating notes, &c.....	111,031 77
For detection and bringing to trial counterfeiters of coin, &c., of the United States.....	175,000 00
For salaries of commissioners in insurrectionary districts of the United States.....	70,811 98

For contingent expenses of commissioners of direct taxes in insurrectionary districts.....	\$2,517 64
For building vaults in sixty-six depositories, as security to the public funds.....	29,799 45
For refunding principal and interest of purchase money for lands redeemed.....	13,127 18
For outstanding liabilities.....	6,378 61
For payment for horses and other property lost or destroyed in the military service of the United States...	41,348 45
For expenses detecting frauds against the United States.	10,000 00
For rewards for arresting the assassins of the President	104,999 60
For miscellaneous items.....	4,972 26
For relief of sundry individuals.....	368,094 38
For rent of offices for surveyors general.....	13,240 87
For proceeds of Sioux reservations in Minnesota and Dakota	2,141 06
For repayment for lands erroneously sold.....	12,384 17
For indemnity for swamp lands sold to individuals...	106,633 75
For expenses of taking the census of the Territories of Arizona, Montana, &c.....	16,435 70
For services of special counsel, &c., in defending the title of public property in California.....	4,185 00
For surveys of public lands.....	729,898 85
For suppression of the slave trade.....	17,145 97
For alteration and repairs of public buildings in Washington, improvement of grounds, &c.....	571,701 79
For salaries, and other necessary expenses of the Metropolitan police.....	194,504 67
For alteration and repairs of the President's house, grounds, &c.....	16,766 19
For lighting the President's house, Capitol, &c.....	76,085 99
For fuel for the President's house.....	12,000 00
For refurnishing the President's house.....	59,000 00
For repairing the conservatory of the President's house.	3,000 00
For the library of the President's house.....	125 64
For policemen at the President's house.....	4,663 34
For compensation of public gardener, gate-keepers, watchmen, laborers, &c	80,123 42
For Columbia Institute for deaf and dumb and blind, in District of Columbia.....	77,574 14
For two per centum to Minnesota.....	2,500 53
For five per centum to Michigan.....	3,236 70
For five per centum to Wisconsin.....	2,022 90
For support, &c., of convicts transferred from District of Columbia to other prisons	23,701 51
For completing the Washington aqueduct.....	121,338 86
For support of transient paupers in the District of Columbia	12,000 00
Potomac and Eastern Branch bridges, compensation of draw-keepers, &c.....	52,376 86
For packing and distributing congressional journals and documents	8,200 00
For the asylum for insane in the District of Columbia..	96,500 00
For preservation of collections of the exploring expeditions	1,992 50
For Patent Office building	82,758 04
For drawings to illustrate the report of Commissioner of Patents	6,000 00
For compiling the biennial register.....	500 00
For fuel, &c., for the Patent Office building.....	19,581 90
For patent fund	509,000 00
For deposits by individuals for expenses of surveying the public lands	9,523 96
For interest to First National Bank, Washington.....	5,670 12
For repayment to importers of excess of deposits on unascertained duties.....	2,472,928 59
For debenture and other charges.....	10,448 62
For salaries of special examiners of drugs.....	4,263 14
For additional compensation to collectors and naval officers	778 35

For light-house establishment.....	\$2,194,651 18
For marine hospital establishment.....	415,580 53
For expenses of collecting the revenue from customs.	5,738,971 44
For debentures or drawbacks, bounties, or allowances.	838,038 02
For building custom-houses, marine hospitals, including repairs, &c.....	387,874 63
For unclaimed merchandise.....	1,304 09
For proceeds of sales of goods, wares, &c.....	20,535 51
For purchase of steam or sailing revenue cutters.....	128,357 13
For furniture and repairs of certain buildings under the supervision of the Treasury Department.....	34,910 79
For refunding duties under the act extending the warehouse system.....	34,291 03
For payment of taxes on salaries, act March 2, 1867..	186 18
For refunding duties on steam agricultural machinery.	4,223 25
For expenses carrying into effect a resolution respecting quarantine, &c.....	6,985 65
For expenses incident to the assessment and collection of internal revenue.....	7,892,050 98
For refunding duties erroneously or illegally collected.	120,677 87
For allowance or drawback on articles on which internal tax has been paid.....	1,859,879 38

Total miscellaneous..... \$33,975,948 46

UNDER DIRECTION OF THE INTERIOR DEPARTMENT.

For Indian department.....	\$4,586 393 40
For pensions, military.....	19,016,263 21
For pensions, naval.....	1,920,288 50
For relief of sundry individuals and miscellaneous, (Indians).....	56,138 37

Total for Interior Department..... 25,579,083 48

UNDER DIRECTION OF THE WAR DEPARTMENT.

For the pay department.....	\$30,700,776 06
For the commissary department.....	10,331,174 87
For the quartermasters' department.....	35,433,367 31
For the ordnance department.....	4,690,677 00
For the engineer department.....	3,233,414 08
For the Inspector General.....	105,658 39
For the Adjutant General.....	1,495,788 53
For the Secretary's office (army expenditures).....	8,514,008 23
For relief of sundry individuals and miscellaneous...	756,466 41

95,266,330 88

Deduct excess of repayments in department of the Surgeon General.....	41,915 25
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Total for the War Department..... 95,224,415 63

UNDER DIRECTION OF THE NAVY DEPARTMENT.

For the Secretary's bureau.....	\$10,545,843 51
For the marine corps.....	1,440,993 68
For the Bureau of Yards and Docks.....	3,828,198 13
For the Bureau of Equipment and Recruiting.....	3,577,311 08
For the Bureau of Navigation.....	551,981 35
For the Bureau of Ordnance.....	1,921,788 99
For the Bureau of Construction and Repair.....	4,545,509 72
For the Bureau of Steam Engineering.....	2,940,665 19
For the Bureau of Provisions and Clothing.....	1,440,642 70
For the Bureau of Medicine and Surgery.....	88,099 72
For relief of sundry individuals and miscellaneous...	152,976 97

Total for Navy Department..... 31,034,011 04

To which add—

For interest on the public debt, including treasury notes..... 143,781,591 91

XLVIII REPORT OF THE SECRETARY OF THE TREASURY.

PRINCIPAL OF THE PUBLIC DEBT.

For redemption of stock loan of 1842.....	\$23,707 04	
For redemption of stock loan of 1847.....	2,219,050 00	
For redemption of bounty-land stock, per act February 11, 1847.....	100 00	
For redemption of stock loan of 1848.....	886,400 00	
For payment to creditors of Texas, per act September 9, 1850.....	196 45	
For redemption of Texas indemnity stock, per act September 9, 1850.....	301,000 00	
For redemption of treasury notes, per acts prior to December 23, 1857.....	50 00	
For redemption of Oregon war debt.....	71,000 00	
For payment of treasury notes, per act March 2, 1861, For redemption of treasury notes, per act July 17, 1861.....	400 00	
	81,730 25	
For redemption of 7.30 three-year coupon bonds, per act July 17, 1861.....	41,100 00	
For redemption of treasury notes, per act February 25, 1862.....	79,897,893 65	
For reimbursement of temporary loan, per acts of February 25 and March 17, 1862.....	110,999,513 58	
For redemption of certificates of indebtedness, per acts of March 1 and 17, 1862.....	26,829,000 00	
For redemption of postage and other stamps, per act of July 17, 1862.....	1,625,101 09	
For redemption of fractional currency, per act of March 3, 1863.....	16,309,218 50	
For redemption of two-year 5 per cent. interest-bearing treasury notes, per act of March 3, 1863.....	1,221,920 00	
For redemption of one-year 5 per cent. treasury notes, per act of March 3, 1863.....	1,108,480 00	
For redemption of three-year 6 per cent. compound interest notes, per act of March 3, 1863.....	66,570,511 00	
For redemption of gold certificates, per act of March 3, 1863.....	101,156,480 00	
For redemption of three-year 7.30 coupon treasury notes, per acts of June 30, 1864, and March 3, 1865.....	325,194,325 00	
For premium on purchase of Oregon war debt.....	5,058 75	
For premium on 6 per cent. compound interest notes, per acts of March 3, 1863, and June 30, 1864.....	194,132 54	
For premium on purchase of 7.30 treasury notes, per acts of June 30, 1864, and March 3, 1865.....	10,614,158 09	
Total principal of the public debt.....		\$746,350,525 94
		1,093,079,655 27
Balance in the treasury on July 1, 1867, agreeably to warrants.....		170,146,986 47
		1,263,226,641 74

No. 2.

Statement of the receipts and expenditures of the United States during the quarter ending September 30, 1867.

RECEIPTS.

From customs.....	\$48,081,907 61
From sales of public lands.....	287,460 07
From direct tax.....	647,070 83
From internal revenue.....	53,784,027 49
From miscellaneous and incidental sources.....	18,361,462 62
Total receipts, exclusive of loans.....	121,161,928 62

From loans :

6 per cent. 20-year bonds, act July 16, 1861.....	\$700 00	
Temporary loan, act February 25, 1862.....	3,000,000 00	
Fractional currency, act March 3, 1863.....	6,056,542 00	
Certificates of gold coin deposits, act March 3, 1863,	12,908,340 00	
6 per cent. 5-20 bonds, act March 3, 1865.....	113,137,700 00	
		<u>\$135,103,282 00</u>

Total receipts.....	<u>256,265,210 62</u>
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EXPENDITURES.

Civil, foreign intercourse, and miscellaneous.....	\$13,152,348 08
Interior, (pensions and Indian).....	10,484,476 11
War.....	30,537,056 85
Navy.....	5,579,704 67
Interest on the public debt.....	<u>38,515,640 47</u>

Expenditures, exclusive of principal of the public debt.....	98,269,226 18
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Redemption of loan of 1842.....	\$3,500 00
Redemption of loan of 1847.....	290,850 00
Redemption of loan of 1848.....	209,350 00
Reimbursement of treasury notes, act July 22, 1846	100 00
Redemption of Texan indemnity stock, act September	
9, 1850.....	4,000 00
Payment of treasury notes, act March 2, 1861.....	100 00
Redemption of 7 3-10 3-year coupon bonds, act July	
17, 1861.....	5,850 00
Redemption of treasury notes, act July 17, 1861....	40 50
Redemption of treasury notes, act February 25, 1862	18,500,000 00
Reimbursement of temporary loan, per acts February	
25 and March 17, 1862.....	2,615,986 45
Redemption of postage and other stamps, act July 17,	
1862.....	181,537 75
Redemption of fractional currency, act March 3, 1863,	4,406,403 64
Redemption of 2-year 5 per cent. interest-bearing	
treasury notes, act March 3, 1863.....	164,450 00
Redemption of gold certificates, act March 3, 1863 ..	16,814,100 00
Redemption of 3-year 6 per cent. compound interest	
notes, act March 3, 1863.....	36,071,800 00
Redemption of 3-year 7 3-10 coupon treasury notes,	
per acts June 30, 1864, and March 3, 1865.....	118,908,300 00
Premium on treasury notes, per acts June 30, 1864,	
and March 3, 1865.....	<u>2,000,000 00</u>
	<u>200,176,368 34</u>

Total expenditures.....	<u>298,445,594 52</u>
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No. 3.—*Statement of the indebtedness*

Acts authorizing loans, and synopsis of same.

Acts of July 21, 1841, and April 15, 1842.	Authorized a loan of \$12,000,000, bearing interest at a rate not exceeding six per cent. per annum, and reimbursable at the will of the Secretary, after six months' notice, or at any time after three years from January 1, 1842. The act of April 15, 1842, authorized the loan of an additional sum of \$5,000,000, and made the amount obtained on the loan after the passage of this act reimbursable after six months' notice, or at any time not exceeding twenty years from January 1, 1843. This loan was made for the purpose of redeeming outstanding treasury notes, and to defray any of the public expenses.
Act of Jan. 28, 1847...	Authorized the issue of \$23,000,000 in treasury notes, bearing interest at a rate not exceeding six per cent. per annum, with authority to borrow any portion of the amount and issue bonds therefor, bearing interest at a rate not exceeding six per cent., and redeemable after December 31, 1867. The 13th section authorized the funding of these notes into bonds of the same description. The act limited the amount to be borrowed or issued in treasury notes and funded as aforesaid to \$23,000,000, but authorized the funding of treasury notes issued under former acts beyond that amount. The excess of the \$23,000,000 is made up of treasury notes funded under the 14th section.
Act of March 31, 1848.	Authorized a loan of \$16,000,000, bearing interest at a rate not exceeding six per cent. per annum, and reimbursable at any time after twenty years from July 1, 1848. Authority was given to the Secretary to purchase the stock at any time.
Act of Sept. 9, 1850...	Authorized the issue of \$10,000,000 in bonds, bearing five per cent. interest, and redeemable at the end of fourteen years, to indemnify the State of Texas for her relinquishment of all claims upon the United States for liability of the debts of Texas, and for compensation for the surrender to the United States of her ships, forts, arsenals, custom-houses, &c., which became the property of the United States at the time of annexation.
Old funded and unfunded debts.	Consisting of unclaimed dividends upon stocks issued before the year 1800, and those issued during the war of 1812.
Acts prior to 1857.....	Different issues of treasury notes.....
Act of Dec. 23, 1857...	Authorized an issue of \$20,000,000 in treasury notes, bearing interest at a rate not exceeding six per cent. per annum, and receivable in payment of all public dues, and to be redeemed after the expiration of one year from date of said notes.
Act of June 14, 1858...	Authorized a loan of \$20,000,000, bearing interest at a rate not exceeding five per cent. per annum, and reimbursable at the option of the government at any time after the expiration of fifteen years from January 1, 1859.
Act of June 22, 1860...	Authorized a loan of \$21,000,000, bearing interest at a rate not exceeding six per cent. per annum, and reimbursable within a period not beyond twenty years, and not less than ten years, for the redemption of outstanding treasury notes, and for no other purpose.
Act of Dec. 17, 1860...	Authorized an issue of \$10,000,000 in treasury notes, to be redeemed after the expiration of one year from the date of issue, and bearing such a rate of interest as may be offered by the lowest bidders. Authority was given to issue these notes in payment of warrants in favor of public creditors at their par value, bearing six per cent. interest per annum.
Act of Feb. 8, 1861.....	Authorized a loan of \$25,000,000, bearing interest at a rate not exceeding six per cent. per annum, and reimbursable within a period not beyond twenty years, nor less than ten years. This loan was made for the payment of the current expenses, and was to be awarded to the most favorable bidders.
Act of March 2, 1861..	Authorized a loan of \$10,000,000, bearing interest at a rate not exceeding six per cent. per annum, and reimbursable after the expiration of ten years from July 1, 1861. In case proposals for the loan were not acceptable, authority was given to issue the whole amount in treasury notes bearing interest at a rate not exceeding six per cent. per annum. Authority was also given to substitute treasury notes for the whole or any part of the loans for which the Secretary was by law authorized to contract and issue bonds at the time of the passage of this act, and such treasury notes were to be made receivable in payment of all public dues, and redeemable at any time within two years from March 2, 1861.
Act of March 2, 1861..	Authorized an issue, should the Secretary of the Treasury deem it expedient, of \$2,800,000, in coupon bonds, bearing interest at the rate of six per cent. per annum, and redeemable in twenty years, for the payment of expenses incurred by the Territories of Washington and Oregon in the suppression of Indian hostilities during the years 1855 and 1856.
Acts of July 17, 1861, and Aug. 5, 1861.	Authorized a loan of \$250,000,000, for which could be issued bonds bearing interest at a rate not exceeding seven per cent. per annum, irredeemable for twenty years, and after that redeemable at the pleasure of the United States; treasury notes bearing interest at the rate of 7.30 per cent. per annum, payable three years after date, and United States notes without interest, payable on demand, to the extent of \$50,000,000, (increased by act of February 12, 1862, to \$60,000,000;) the bonds and treasury notes to be issued in such proportions of each as the Secretary may deem advisable. The supplementary act of August 5, 1861, authorized an issue of bonds bearing six per cent. interest per annum, and payable at the pleasure of the United States after twenty years from date, which may be issued in exchange for 7.30 treasury notes; but no such bonds to be issued for a less sum than \$500, and the whole amount of such bonds not to exceed the whole amount of 7.30 treasury notes issued.

REPORT OF THE SECRETARY OF THE TREASURY.

LI

of the United States, June 30, 1867.

Title.	Length of loan.	When redeemable.	Rate of interest per annum.	Price of emission.	Amount authorized.	Amount issued.	Amount outstanding.
Loan of 1842	20 years	After Dec. 31, 1862	6 per cent.	Par ..	\$17,000,000	\$8,000,000	\$64,768 68
Loan of 1847	20 years	After Dec. 31, 1867	.....do.....	.....do.....	23,000,000	28,207,000	7,160,200 00
Loan of 1848	20 years	After July 1, 1868	.....do.....	.....do.....	16,000,000	16,000,000	8,020,941 80
Texas indemnity.	15 years	After Dec. 31, 1864	5 per cent.	.....do.....	10,000,000	5,000,000	263,000 00
Old funded debt..	Demand	On demand	5 and 6 pr. ct.	.....do.....			113,915 48
Treasury notes ..	.....do.....	.....do.....	1 m. to 6 p. ct.	.....do.....			104,511 64
Treasury notes ..	1 year.	1 year after date	5 to 5½ p. cent.	.....do.....	20,000,000		2,600 00
Loan of 1858	15 years	Dec. 31, 1873	5 per cent.	.....do.....	20,000,000	20,000,000	20,000,000 00
Loan of 1860	10 years	After Dec. 31, 1870	.....do.....	.....do.....	21,000,000	7,022,000	7,022,000 00
Treasury notes ..	1 year.	1 year after date	6 and 12 per cent.	.....do.....	10,000,000	10,000,000	600 00
Loan of Feb. 8, 1861.	20 years	After June 1, 1881	6 per cent.	.....do.....	25,000,000	18,415,000	18,415,000
Treasury notes. {	2 years.	2 years after date	.....do.....	.....do.....	22,468,100	22,468,100	} 3,600 00
60 days.	60 days after date	.....do.....	.....do.....	.....do.....	12,896,350	12,896,350	
Oregon war	20 years	After July 1, 1881	.....do.....	.....do.....	2,800,000	1,090,850	1,016,000 00
20-year sixes....	20 years	After June 30, 1881	.....do.....			50,000,000	50,000,000 00
7.30 notes.....	{ 3 } After Aug. 18, 1864	7.30 per cent				139,999,750	139,315,350 00
(two issues)	{ yrs. } After Sept. 30, 1864	.....do.....					
Demand notes.	Payable on demand.	Demand	None			60,000,000	208,432 00
20 year sixes....	20 years	After June 30, 1881	6 per cent.	Par ..	Exch'ble for 7-30 treas. notes.		59,700 00

No. 3.—Statement of the indebtedness of the

Acts authorizing loans, and synopsals of same.

Act of Feb. 25, 1862...	Authorized the issue of \$500,000,000 in six per cent. bonds, redeemable after five years, and payable twenty years from date, which may be exchanged for United States notes. Also, on
March 3, 1864.....	Authorized the issue of not over \$11,000,000 additional of similar bonds, to meet subscriptions already made and paid for.
June 30, 1864..... } January 28, 1865..... }	On hand unsold in the United States or Europe.....
Act of Feb. 25, 1862...	Authorized the issue of \$150,000,000 in legal-tender United States notes, \$50,000,000 of which to be in lieu of demand notes issued under act of July 17, 1861.
Act of July 11, 1862...	Authorized an additional issue of \$150,000,000 legal-tender notes, \$35,000,000 of which might be in denominations less than five dollars; \$50,000,000 of this issue to be reserved to pay temporary loans promptly in case of emergency.
Resolution of Congress, January 17, 1863.	Authorized the issue of \$100,000,000 in United States notes, for the immediate payment of the army and navy, such notes to be a part of the amount provided for in any bill that may hereafter be passed by this Congress. (The amount in this resolution is included in act of March 3, 1863.)
Act of March 3, 1863...	A further issue of \$150,000,000 in United States notes, for the purpose of converting the treasury notes which may be issued under this act, and for no other purpose. And a further issue, if necessary, for the payment of the army and navy, and other creditors of the government, of \$150,000,000 in United States notes, which amount includes the \$100,000,000 authorized by the joint resolution of Congress, January 17, 1863.
Act of April 12, 1866...	<i>Provided</i> , That of United States notes, not more than ten millions of dollars may be retired and cancelled within six months from the passage of this act, and thereafter not more than four millions of dollars in any one month: <i>And provided further</i> , That the act to which this is an amendment shall continue in full force in all its provisions, except as modified by this act.
Act of Feb. 25, 1862...	Authorized a temporary loan of \$25,000,000 in United States notes, for not less than thirty days, payable after ten days' notice, at five per cent. interest per annum. (This was increased to \$100,000,000 by the following acts.)
March 17, 1862.....	Authorized an increase of temporary loans of \$25,000,000, bearing interest at a rate not exceeding five per cent. per annum.
July 11, 1862.....	Authorized a further increase of temporary loans of \$50,000,000, making the whole amount authorized \$100,000,000.
Act of June 30, 1864...	Authorized the increase of temporary loans to not exceeding \$150,000,000, at a rate not exceeding six per cent.
Act of March 3, 1863...	Authorized a loan of \$300,000,000 for this, and \$600,000,000 for the next fiscal year, for which could be issued bonds running not less than ten, nor more than forty years, principal and interest payable in coin, bearing interest at a rate not exceeding six per cent. per annum, payable in bonds not exceeding \$100 annually, and on all others semi-annually, the whole amount of bonds, treasury notes, and United States notes issued under this act not to exceed the sum of \$900,000,000. And so much of this act as limits the loan to the current fiscal year is repealed by act of June 30, 1864, which also repeals the authority to borrow money conferred by section 1, except so far as it may affect \$75,000,000 of bonds already advertised.
Act of March 3, 1863...	Anti treasury notes to the amount of \$400,000,000, not exceeding three years to run, with interest at not over six per cent. per annum, principal and interest payable in lawful money, which may be made a legal tender for their face value, excluding interest, or convertible into United States notes. Secretary may receive gold on deposit and issue certificates therefor, in sums not less than twenty dollars.
Act of March 3, 1864...	Authorizes the issue of bonds not exceeding \$200,000,000, bearing date March 1, 1864, or any subsequent period, redeemable at the pleasure of the government after any period not less than five years, and payable at any period not more than forty years from date, in coin, bearing interest not exceeding six per cent. yearly, payable on bonds not over \$100 annually, and on all other bonds semi-annually, in coin.
Act of March 1, 1862...	Authorized an issue of certificates of indebtedness, payable one year from date, in settlement of audited claims against the government. Interest six per cent. per annum, payable in gold; and by
Act of March 3, 1863...	Payable in lawful currency on those issued after that date. Amount of issue not specified.
Act of July 17, 1862...	Authorized an issue of notes of the fractional parts of one dollar, receivable in payment of all dues, except customs, less than five dollars, and exchangeable for United States notes in sums not less than five dollars. Amount of issue not specified.
Act of March 3, 1863...	Authorized an issue not exceeding \$50,000,000 in fractional currency, (in lieu of postage or other stamps,) exchangeable for United States notes in sums not less than three dollars, and receivable for any dues to the United States less than five dollars, except duties on imports. The whole amount issued, including postage and other stamps issued as currency, not to exceed \$50,000,000. Authority was given to prepare it in the Treasury Department, under the supervision of the Secretary.
Act of June 30, 1864...	Authorized issue in lieu of the issue under acts of July 17, 1862, and March 3, 1863, the whole amount outstanding under all these acts not to exceed \$50,000,000.
Act of June 30, 1864...	Authorized the issue of \$400,000,000 of bonds redeemable at the pleasure of the government after any period not less than five nor more than thirty years, or, if deemed expedient, made payable at any period not more than forty years from

United States, June 30, 1867.—Continued.

Title.	Length of loan.	When redeemable.	Rate of interest per annum.	Price of emission.	Amount authorized.	Amount issued.	Amount outstanding.
Five-twenties	5 or 20 years.	After April 30, 1867.	6 per cent.	Par..	\$515,000,000	\$514,780,500	\$514,780,500 00
United States notes, new issue.			None.....	Par..	450,000,000		371,783,597 00
Temp'ry loan..	Not less than 30 days.	After 10 days' notice.	4, 5, and 6 per cent.	Par..	150,000,000		20,225,070 00
Loan of 1863....		After June 30, 1881.	6 per cent..	Pr'm 4.13 p.ct.	75,000,000	75,000,000	75,000,000 00
Treasury notes.	2 years.	2 years after date.	5 per cent..	Par..		} 211,000,000	1,123,630 00
Gold certificates..	1 year..	1 year after date..	5 per cent..	Par..	400,000,000		19,207,520 00
		On demand		Par..	Not specif'd		
Ten-forties.....	10 or 40 years.	After Feb'y 28, 1874.	5 per cent..	Par..	200,000,000	172,770,100	171,409,350 00
Five-twenties..	5 or 20 years..	After October 31, 1869.	6 per cent..	Par..			3,882,500 00
Certificates of indebtedness.	1 year.	1 year after date.	6 per cent..	Par..	Not specif'd		36,000 00
Postal currency..				Par..	Not specif'd		5,497,534 93
Fractional currency.				Par..	50,000,000		22,809,988 5
Five-twenties....	5 or 20 years.	After Oct. 31, 1869	6 per cent ..				125,561,300 00

No. 3.—*Statement of the indebtedness of the*

Acts authorizing loans, and synopsis of same.

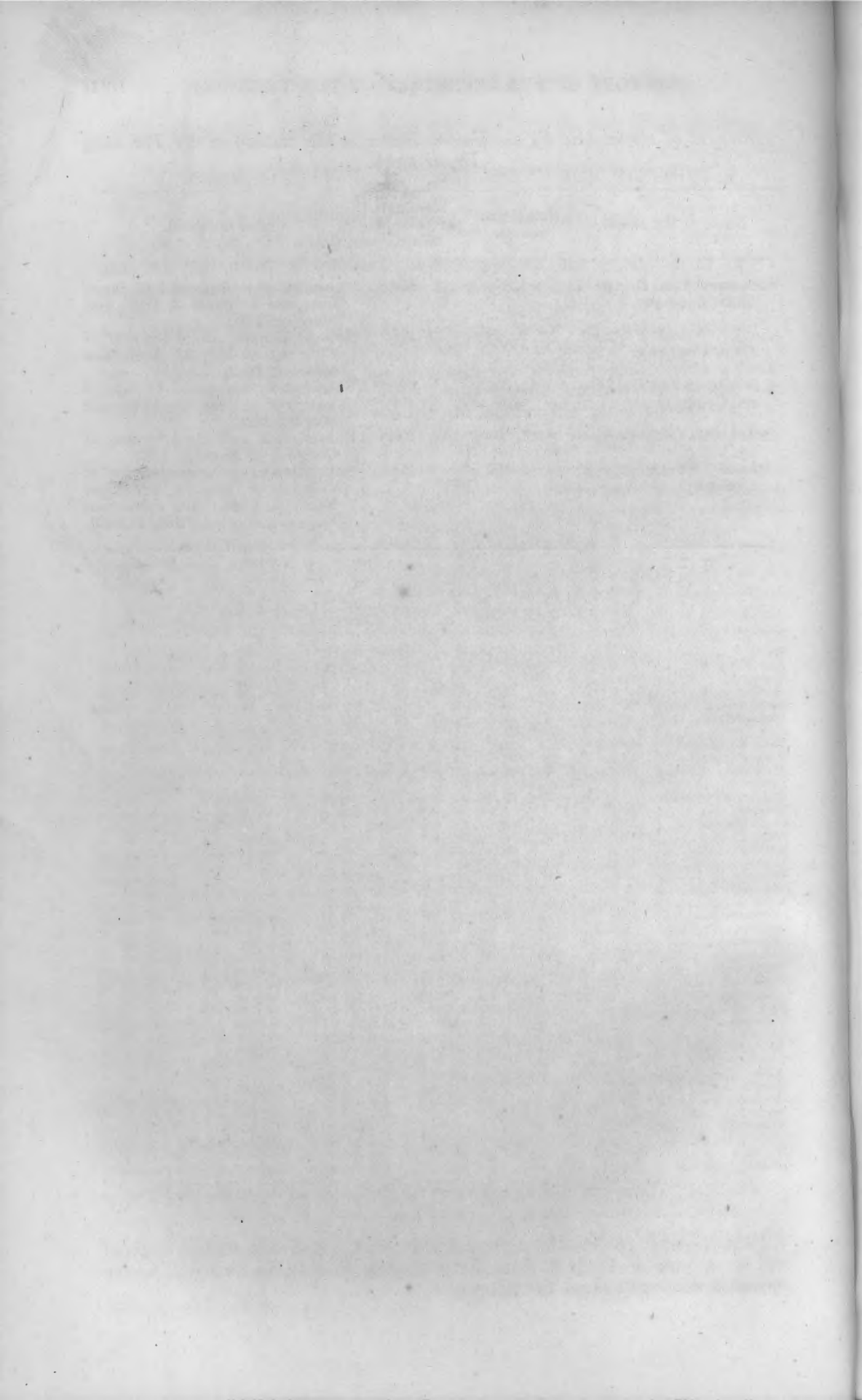
Act of June 30, 1864— Continued.	date. And said bonds shall bear an annual interest not exceeding 6 per centum, payable semi-annually in coin. And the Secretary of the Treasury may dispose of such bonds, or any part thereof, and of any bonds commonly known as five-twenties, remaining unsold, on such terms as he may deem most advisable, for lawful money of the United States, or, at his discretion, for treasury notes, certificates of indebtedness, or certificates of deposit, issued under any act of Congress.
Act of March 3, 1863.	Authorizes an issue of treasury notes, not exceeding three years to run, interest at not over 6 per cent. per annum, principal and interest payable in lawful money.
Act of June 30, 1864.	Also, authorizes the issue of and in lieu of an equal amount of bonds authorized by the first section, and as a part of said loan, not exceeding \$200,000,000 in treasury notes of any denomination not less than \$10, payable at any time not exceeding three years from date, or, if thought more expedient, redeemable at any time after three years from date, and bearing interest not exceeding the rate of 7 3-10 per centum, payable in lawful money at maturity, or, at the discretion of the Secretary, semi-annually; and such of them as shall be made payable, principal and interest, at maturity, shall be a legal tender to the same extent as United States notes, for their face value, excluding interest, and may be paid to any creditor of the United States, at their face value, excluding interest, or to any creditor willing to receive them at par, including interest; and any treasury notes issued under the authority of this act may be made convertible, at the discretion of the Secretary of the Treasury, into any bonds issued under the authority of this act, and the Secretary may redeem and cause to be cancelled and destroyed any treasury notes or United States notes heretofore issued under authority of previous acts of Congress, and substitute in lieu thereof an equal amount of treasury notes, such as are authorized by this act, or of other United States notes; nor shall any treasury note bearing interest issued under this act be a legal tender in payment or redemption of any notes issued by any bank, banking association, or banker, calculated or intended to circulate as money,
Act of Jan. 28, 1865...	Whole amount may be issued in bonds or treasury notes, at the discretion of the Secretary.
Act of March 3, 1865..	Authorized an issue of \$600,000,000 in bonds or treasury notes; bonds may be made payable at any period not more than forty years from the date of issue, or may be made redeemable at the pleasure of the government, at or after any period not less than five years nor more than forty years from date, or may be made redeemable and payable as aforesaid, as may be expressed upon their face, and so much thereof as may be issued in treasury notes may be made convertible into any bonds authorized by this act, and be of such denominations, not less than fifty dollars, and bear such dates, and be made redeemable or payable at such periods as the Secretary of the Treasury may deem expedient. The interest on the bonds payable semi-annually; on treasury notes semi-annually, or annually, or at maturity thereof; and the principal or interest, or both, be made payable in coin or other lawful money; if in coin, not to exceed 6 per cent. per annum; when not payable in coin, not to exceed 7 3-10 per cent. per annum. Rate and character to be expressed on bonds or treasury notes.
Act of April 12, 1866, amendment to act of March 3, 1865.	Authorizes the Secretary of the Treasury, at his discretion, to receive any treasury notes or other obligations issued under any act of Congress, whether bearing interest or not, in exchange for any description of bonds authorized by the act to which this is an amendment; and also to dispose of any description of bonds authorized by said act, either in the United States or elsewhere, to such an amount, in such manner and at such rates as he may think advisable, for lawful money of the United States, or for any treasury notes, certificates of indebtedness, or certificates of deposit, or other representatives of value, which have been or which may be issued under any act of Congress, the proceeds thereof to be used only for retiring treasury notes or other obligations issued under any act of Congress; but nothing herein contained shall be construed to authorize any increase of the public debt.
Acts of July 1, 1862, and July 2, 1864.	Bonds issued to the Union Pacific Railroad Company in accordance with these acts.
Act of March 2, 1867..	For the purpose of redeeming and retiring any compound interest notes outstanding, the Secretary of the Treasury is authorized and directed to issue temporary loan certificates in the manner prescribed by section four of the act entitled "An act to authorize the issue of United States notes and for the redemption or funding thereof, and for funding the floating debt of the United States," approved February twenty-fifth, eighteen hundred and sixty-two, bearing interest at a rate not exceeding three per centum per annum, principal and interest payable in lawful money on demand; and said certificates of temporary loan may constitute and be held by any national bank holding or owning the same, as a part of the reserve provided for in sections thirty-one and thirty-two of the act entitled "An act to provide a national currency secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof," approved June three, eighteen hundred and sixty-four: <i>Provided</i> , That not less than two-fifths of the entire reserve of such bank shall consist of lawful money of the United States: <i>And provided further</i> , That the amount of such temporary certificates at any time outstanding shall not exceed fifty millions of dollars.

Table showing when the public debt can be paid, with estimates of population, expenses, and taxes.

Year.	Populat'n compounded at rate of 3 per cent. per annum, after allowing \$1,831,451 for the retardation of the war.	Rate of taxation, per head.	Aggregate amount of the taxes.	Expenses for army and navy, civil service, and pensions, increased annually at \$2 per head on the increase of population.	Amount available for interest and for reduction of debt.	Amount of debt bearing interest.	Rate of interest.	Amount of interest.	Amount of reduction.	Net debt.
							<i>Per ct.</i>			
1868.....	38,000,000 1,140,000	\$8 60	\$326,800,000	\$152,000,000 2,280,000	\$174,800,000	\$2,500,000,000	6	\$150,000,000	\$24,800,000	\$2,475,200,000
1869.....	39,140,000 1,174,200	8 60	336,604,000	154,280,000 2,345,400	182,324,000	2,475,200,000	6	148,512,000	33,812,000	2,441,388,000
1870.....	40,314,200 1,209,426	8 60	346,702,120	156,628,400 2,418,852	190,073,720	2,441,388,000	6	146,483,280	43,590,440	2,397,797,560
1871.....	41,523,626 1,245,708	8 60	357,103,183	159,047,252 2,491,416	198,055,931	2,397,797,560	6	143,867,854	54,188,077	2,343,609,483
1872.....	42,769,334 1,283,080	8 60	367,816,272	161,538,668 2,566,160	206,277,604	2,343,609,483	6	140,616,569	65,661,035	2,277,948,448
1873.....	44,052,414 1,321,572	8 60	378,850,760	164,104,828 2,643,144	214,745,932	2,277,948,448	5½	125,287,164	89,458,768	2,188,489,680
1874.....	45,373,986 1,361,219	8 60	390,216,280	166,747,972 2,722,438	223,468,308	2,188,489,680	5	109,424,484	114,043,824	2,074,445,856
1875.....	46,735,205 1,402,056	8 60	401,922,763	169,470,410 2,804,112	232,452,353	2,074,445,856	5	103,722,292	128,730,061	1,945,715,795
1876.....	48,137,261 1,444,117	8 60	413,980,445	172,274,522 2,888,234	241,705,923	1,945,715,795	5	97,285,789	144,420,134	1,801,295,661
1877.....	49,581,378 1,487,441	8 60	426,399,851	175,162,756 2,974,882	251,237,095	1,801,295,661	5	90,064,783	161,172,312	1,640,123,349
1878.....	51,068,819 1,532,064	8 60	439,191,843	178,137,638 3,064,128	261,054,205	1,640,123,349	5	82,006,167	179,048,038	1,461,075,311
1879.....	52,600,883 1,578,026	8 60	452,367,594	181,201,766 3,156,052	271,165,828	1,461,075,311	5	73,053,766	198,112,062	1,262,963,249
1880.....	54,178,909 1,625,367	8 60	465,938,617	184,357,818 3,250,734	281,580,799	1,262,963,249	5	63,148,162	218,432,637	1,044,530,612
1881.....	55,804,276 1,674,128	8 60	479,916,763	187,608,552 3,348,256	292,308,211	1,044,530,612	5	52,226,530	240,081,681	804,448,931
1882.....	57,478,404 1,724,352	8 60	494,314,274	190,956,808 3,448,704	303,357,466	804,448,931	5	40,222,445	263,135,021	541,313,910
1883.....	59,202,756 1,776,082	8 60	509,143,702	194,405,512 3,552,164	314,738,190	541,313,910	5	27,055,695	287,672,495	253,641,415
1884.....	60,978,838	8 61 +	464,281,161	197,957,676	266,323,425	253,641,415	5	12,682,070	253,641,415	Debt paid.

Statement of stocks held by the United States in the custody of the Treasury Department.

Name of the stock.	Number of shares.	Nominal par value per share.	How obtained.
Chesapeake and Delaware Canal Company.	11,250	\$50	Subscription authorized by acts of Congress of March 3, 1825, and March 2, 1829.
Louisville and Portland Canal Company.	2,902	100	Subscription authorized by acts of Congress of May 13, 1826, and March 2, 1829.
Chesapeake and Ohio Canal Company.	25,000	100	Subscription authorized by acts of Congress of May 24, 1828, and May 20, 1836.
Alexandria Canal Company.	1,500	100	Subscription authorized by acts of Congress of March 3, 1837.
Dismal Swamp Canal Company.	800	250	Subscription authorized by act of Congress of May 18, 1826, and March 2, 1829. Sale authorized by joint resolution of July 25, 1866.



REPORT OF THE COMPTROLLER OF THE CURRENCY.

OFFICE OF THE COMPTROLLER OF THE CURRENCY,
Washington, November 4, 1867.

SIR: In compliance with the provisions of section 61 of the national currency act, I have the honor to present, through you, to the Congress of the United States the following report:

Since the last annual report, nine national banks have been organized, of which six are new associations, and three were organized to take the place of existing State banks, making the total number organized up to October, one thousand six hundred and seventy-three.

The following table will exhibit the number of banks, with the amount of capital and circulation, in each State and Territory:

States and Territories.	Organization.			Capital paid in.	Bonds on deposit.	Circulation issued.	In actual circulation.
	Organized.	Closing or closed.	In operation.				
Maine	61		61	\$9,085,000 00	\$8,407,250 00	\$7,519,386 00	\$7,511,286 00
New Hampshire	39		39	4,735,000 00	4,772,000 00	4,223,355 00	4,214,155 00
Vermont	40		40	6,510,012 50	6,474,000 00	5,722,780 00	5,710,480 00
Massachusetts	208	2	206	79,932,000 00	64,450,900 00	57,429,205 00	56,961,665 00
Rhode Island	62		62	20,364,800 00	14,185,600 00	12,508,670 00	12,470,220 00
Connecticut	83	1	82	24,584,220 00	19,740,000 00	17,556,585 00	17,432,823 00
New York	314	8	306	116,494,941 00	79,516,050 00	72,558,865 00	69,209,277 00
New Jersey	54		54	11,333,350 00	10,432,400 00	9,159,165 00	9,134,965 00
Pennsylvania	203	5	198	50,277,990 00	44,244,250 00	39,359,070 00	38,839,030 00
Maryland	32		32	12,590,202 50	10,065,750 00	8,959,600 00	8,894,900 00
Delaware	11		11	1,428,185 00	1,348,200 00	1,205,025 00	1,198,825 00
District of Columbia	6	2	4	1,550,000 00	1,442,000 00	1,276,500 00	1,266,000 00
Virginia	20	1	19	2,500,000 00	2,435,800 00	2,149,980 00	2,146,680 00
West Virginia	15		15	2,216,400 00	2,243,250 00	1,994,750 00	1,988,550 00
Ohio	137	2	135	22,404,700 00	20,773,900 00	18,454,280 00	18,405,920 00
Indiana	71	2	69	12,867,000 00	12,524,350 00	11,042,240 00	11,015,040 00
Illinois	82		82	11,620,000 00	10,852,250 00	9,544,710 00	9,521,810 00
Michigan	43	1	42	5,070,010 00	4,357,700 00	3,825,125 00	3,822,425 00
Wisconsin	37	1	36	2,935,000 00	2,893,250 00	2,564,550 00	2,559,050 00
Iowa	47	2	45	3,992,000 00	3,709,150 00	3,237,705 00	3,230,090 00
Minnesota	15	1	14	1,660,000 00	1,682,200 00	1,486,000 00	1,477,500 00
Kansas	5		5	400,000 00	382,000 00	315,500 00	314,000 00
Missouri	19	2	17	7,559,300 00	4,074,100 00	3,549,290 00	3,437,620 00
Kentucky	15		15	2,885,000 00	2,660,000 00	2,345,970 00	2,342,020 00
Tennessee	13	1	12	2,100,000 00	1,536,550 00	1,233,040 00	1,232,040 00
Louisiana	3	1	2	1,800,000 00	1,408,000 00	1,245,000 00	1,245,000 00
Mississippi	2		2	150,000 00	75,000 00	66,000 00	66,000 00
Nebraska	3		3	250,000 00	190,000 00	170,000 00	170,000 00
Colorado	3		3	350,000 00	297,000 00	254,000 00	254,000 00
Georgia	9	1	8	1,700,000 00	1,383,500 00	1,224,000 00	1,224,000 00
North Carolina	5		5	523,300 00	346,000 00	280,600 00	280,600 00
South Carolina	2		2	585,000 00	170,000 00	153,000 00	153,000 00
Alabama	3	1	2	590,000 00	410,500 00	353,025 00	353,025 00
Nevada	1		1	155,000 00	155,000 00	131,700 00	131,700 00
Oregon	1		1	100,000 00	100,000 00	88,500 00	88,500 00
Texas	4		4	576,450 00	472,100 00	407,400 00	407,400 00
Arkansas	2		2	200,000 00	200,000 00	179,500 00	179,500 00
Utah	1		1	150,000 00	150,000 00	135,000 00	135,000 00
Montana	1		1	100,000 00	40,000 00	36,000 00	36,000 00
Idaho	1		1	100,000 00	75,000 00	43,900 00	43,900 00
Total	1,673	34	1,639	424,394,861 00	340,675,000 00	303,988,971 00	299,103,996 00

From the number of banks organized, heretofore stated to be sixteen hundred and seventy-three, should be deducted thirty-four, leaving the number in active operation sixteen hundred and thirty-nine.

The banks to be excluded are the following :

NEVER COMPLETED THEIR ORGANIZATION.

The First National Bank of Lansing, Michigan.
 The First National Bank of Penn Yan, New York.
 The Second National Bank of Canton, Ohio.
 The Second National Bank of Ottumwa, Iowa.

SUPERSEDED BY SUBSEQUENT ORGANIZATIONS WITH THE SAME TITLES.

The First National Bank of Norwich, Connecticut.
 The First National Bank of Utica, New York.

IN THE HANDS OF RECEIVERS.

*The First National Bank of Attica, New York.
 The Venango National Bank of Franklin, Pennsylvania.
 The Merchants' National Bank of Washington, District of Columbia.

Since October 1, 1866 :

The First National Bank of Medina, New York.
 The Tennessee National Bank of Memphis, Tennessee.
 The First National Bank of Newton, Massachusetts.
 The First National Bank of Selma, Alabama.
 The First National Bank of New Orleans, Louisiana.
 The National Unadilla Bank of Unadilla, New York.
 The Farmers' and Citizens' National Bank of Brooklyn, New York.

IN VOLUNTARY LIQUIDATION.

Closed and closing under the provisions of section 42 of the act of June 3, 1864.

The First National Bank of Columbia, Missouri.
 The First National Bank of Carondelet, Missouri.
 The First National Bank of Leonardsville, New York.
 The National Union Bank of Rochester, New York.

Since October 1, 1866 :

The First National Bank of Elkhart, Indiana,
 The First National Bank of New Ulm, Minnesota.
 The Farmers' National Bank of Richmond, Virginia.
 The National Bank of the Metropolis, Washington, District of Columbia.
 The Farmers' National Bank of Waukesha, Wisconsin.
 The National Bank of Crawford County, Meadville, Pennsylvania.
 The City National Bank of Savannah, Georgia.

Closed for the purpose of consolidation with other banks.

The Pittston National Bank of Pittston, Pennsylvania, consolidated with the First National Bank of Pittston, Pennsylvania.

The Berkshire National Bank of Adams, Massachusetts, consolidated with the First National Bank of Adams, Massachusetts.

The Fourth National Bank of Indianapolis, Indiana, consolidated with the Citizens' National Bank of Indianapolis, Indiana.

Since October 1, 1866 :

The Kittanning National Bank of Kittanning, Pennsylvania, consolidated with the First National Bank of Kittanning, Pennsylvania.

The First National Bank of Providence, Pennsylvania, consolidated with the Second National Bank of Scranton, Pennsylvania.

* The First National Bank of Attica is now closed, its circulation paid in full, with a dividend to creditors of sixty cents on the dollar.

The National State Bank of Dubuque, Iowa, consolidated with the First National Bank of Dubuque, Iowa.

The Ohio National Bank of Cincinnati, Ohio, consolidated with the Merchants' National Bank of Cincinnati, Ohio.

The following tabular statements are appended to this report :

1. Showing the national banks in voluntary liquidation for the purpose of consolidating with other national banks, their capital, amount of United States bonds deposited to secure circulation, amount of circulation delivered, the amount redeemed and returned for destruction, and the amount outstanding on the first day of October, 1867.

2. Showing the national banks in voluntary liquidation, their capital, amount of United States bonds deposited to secure circulation, amount of circulation delivered, amount redeemed and returned for destruction, and the amount outstanding on the first day of October, 1867.

3. Showing the national banks in the hands of receivers, their capital, amount of United States bonds deposited to secure circulation, their circulation, the amount of circulation redeemed at the treasury of the United States, and the amount outstanding on the first day of October, 1867.

4. Showing the total expenses for the fiscal year ending June 30, 1867.

5. Showing the names and compensation of the clerks and employes of the bureau.

6. An abstract, by States, of the quarterly returns made to this office for the quarters ending January 7, April 1, July 1, and October 7, 1867.

7. A detailed statement of the condition of each bank at the close of the last quarter.

It is an unpleasant task, but nevertheless the performance of a duty, to submit the following statement relative to the abstraction, at various times, of unfinished national bank notes :

In the summer of 1864 it was ascertained that packages of notes forwarded to certain western banks were each found to be short of the required amount by one impression, (a sheet containing four notes.) This happened at intervals for several months. Then, for nearly a year, no losses occurred. But in the fall of 1865, impressions began to be missed from the packages of notes in the counting room of the office ; and in December a package containing \$4,500 in fifty and one hundred dollar notes of the National City Bank of Lynn, Massachusetts, was missed. From this time there was a cessation in the thefts, until about the first of May last, when a package containing \$12,000 in fifties and hundreds of the First National Bank of Jersey City, New Jersey, was stolen.

At each of the periods when these frauds took place, investigations were instituted and diligent efforts were made to discover the perpetrator, but without success. The last robbery was discovered almost immediately upon its taking place, and vigorous measures were at once taken to detect and bring the guilty party to justice. There is reason to believe the effort was not unsuccessful, as a man who had been employed in the counting room from the time of its first organization, in a confidential capacity, was arrested, and upon examination before the proper authorities, held under bonds until the next session of the grand jury of the District. As this has not yet taken place, the case is still pending ; it is therefore not deemed expedient to enter more into details at present, as the whole matter is in a fair way to be investigated by the Criminal Court.

A full and correct list of the stolen impressions is appended to this report.

BANK FAILURES.

Since the organization of the first national bank, which occurred June 20, 1863, up to October 1, 1867, a period of four years and three months, ten national banking associations have failed.

Their aggregate capital is.....	\$1, 870, 000 00
<hr/>	
Their aggregate liabilities to the public, are—	
Circulation.....	\$1, 187, 900 00
*Deposits and other liabilities <i>to the public</i>	3, 372, 200 00
<hr/>	
Total.....	4, 560, 100 00
<hr/>	

The circulation will be paid in full, so that the public will suffer no loss from that source, and the bonds deposited as security for the same would to-day realize a surplus of some \$250,000 that could be applied to the payment of general creditors. A careful estimate of the assets leads to the conclusion that they will realize a sum sufficient to pay seventy per cent. to creditors, leaving the total ultimate loss sustained by the public through their failure, about \$1,000,000.†

The national banks are not exempt from the disasters which are common to all banking institutions and business corporations. No system of banking, however perfect, can protect the stockholders or the depositors from sudden loss; neither can the most stringent legislation, nor the greatest degree of watchfulness and care on the part of this office, prevent violations of law and neglect of the fundamental principles of good banking.

The failures of national banks which have thus far occurred, may in every instance be directly traced to the dishonesty or incompetency of bank officials, and the habitual violation of the plainest provisions of the law under which they were organized. In some cases old State banks, with capital impaired by bad debts, have been re-organized as national banks, without sufficient scrutiny into their affairs, and such failures must be attributed to the old, rather than the new, system. The officers of these banks are prejudiced in favor of the State system of banking, and are not yet accustomed to the more stringent provisions of the national currency act. Such institutions will be liable to failure until their capital is restored by assessments, or they are forced into voluntary liquidation.

Yet, notwithstanding these things, if the failure of ten banks among the sixteen hundred and seventy-three national banks of the Union during the past four years had been three times greater, they would still in the aggregate not equal in magnitude the recent failure of the Royal Bank at Liverpool, or the Commercial Bank of Canada, institutions which were supposed to be conducted upon the most approved system of English banking.

QUARTERLY REPORTS.

Under existing provisions of law, banks are required to make a detailed statement of their affairs at the beginning of each quarter; and a statement showing the average of circulation, deposits, lawful money, and balances available for the redemption of their circulating notes, at the beginning of each month. This monthly statement is too vague and general to give any correct or reliable information as to the actual condition of the banks. A full and detailed report monthly would be of great value to the public, and would afford more constant insight into, and familiarity with, the management and condition of the banks, for the guidance of the Comptroller, than he can possibly obtain under the present system of quarterly reports.

It is known, understood, and anticipated, by all who have dealings with the banks, that they are in the habit of preparing systematically for making credit-

*Government deposits are not included in this item. The only loss to the government will result from the failure of the Merchants' National Bank of Washington, which has been investigated by a congressional committee.

† This estimate does not include amounts which may be recovered from stockholders on their personal liability.

able exhibits on quarter day. It is certainly a point gained to know that the banks can make a good showing at least once every quarter; but it would be more satisfactory to know that they could do so at all times.

As an approximate to this, it is recommended that in lieu of the present quarterly reports and meagre monthly statements, a full exhibit of the affairs of each bank shall be required on the first Monday of each month.

REDEMPTIONS.

It is important to establish, as early as practicable, a system of redemptions which shall be comprehensive and thorough. The circulating notes of national banks are uniform in design and appearance, and are equally well secured by the pledge of United States bonds. Their ultimate redemption is established beyond a question. It only remains to make them convertible. This can be done only by making them redeemable at a common centre, which should be the centre of trade.

When this is accomplished, the amount of notes in circulation will be regulated strictly by the demand. When the volume shall be greater than is necessary to do the business of the country, the banks will be called upon to redeem the surplus, and it will be retired. When trade is active, and more currency is required, the banks will expand their issues, and redemptions will not be demanded until the season of activity is over. If all the banks are required to conform to a uniform standard of responsibility in this particular, the burden, being equally divided among all in proportion to their circulation, will be light, because the aggregate redemption at any given time will not exceed the surplus of notes in circulation; while, if such a rule is not established, the burden will be unequally divided, falling most heavily on those banks which conform to the highest standard, compelling them by the frequent return of their notes, to contract their issues, while at the same time the remote banks will be tempted to undue expansion by the difficulty and expense of returning their notes for redemption. In this, as in all other cases, the inferior currency will be the more abundant.

Rigid, unfailing convertibility is the only safe rule, and, in the end, the most economical. It is an obligation which every national bank owes to the system, to contribute its due share to the maintenance of a circulation of uniform value. This it can do only by keeping its own issues at par in the great centres of trade. Any plan which is not comprehensive, thorough, and rigid, will fail. Any half-way, doubtful, voluntary arrangement will not answer the purpose. The government, which authorizes the issue of bank notes for currency, has a right to require all banks to conform to the highest standard. The currency of a country belongs to the people; and the government, which represents the people, should see to it that the people have the very best currency possible.

At present there is no immediate demand for the redemption of national bank notes; but it would be one of the healthiest evidences of returning soundness in our financial affairs, if it should be inaugurated. If legal tenders should command a small premium, it would begin. It would be the first step towards specie payments, to see a bank note accepted and treated as a promise to pay, and not the payment itself. It would mark an era in legal tender notes—the date of their appreciation in value. At the same time it would be a healthy reminder to the banks that their circulation is a liability payable on demand.

INTEREST ON BANK BALANCES.

Attention is respectfully called to a practice prevailing more or less in the banks of the principal cities, of paying interest on the balances of country banks—a practice characterized by the Chancellor of the Exchequer of England in commenting upon the causes which led to the crisis of 1857, as “one eminently

liable to abuse, and containing within it elements of danger, and to which many of the evils of the recent crisis may be attributed."

Country banks keep deposits with city banks for the purpose of facilitating exchanges in carrying on their own business; and ordinarily it is to be presumed they find a profit in doing such business, and in keeping a working balance in the city banks. The funds so placed are needed, and properly belong there, but will not be allowed to exceed the amount actually necessary for the current demands of business. The payment of high rates of interest on such balances attracts all the spare capital from the country to the commercial centres, while it is still payable on call. This capital would not remain dead or unemployed, but it is drawn away from the country where it is needed, to the business centres where the rate of interest is higher. The cities then come into competition with the country, and compel borrowers in the country to pay higher rates.

M. Periere, president of the *Credit Mobilier* of France, says that "Banks have been instituted only to lower the rate of interest, and they fail in their mission when they do not fulfil that character." But this is one of the minor evils of the practice.

The city banks, by the payment of interest, offer a premium for deposits, the volume of which should be regulated only by the ebb and flow of trade. An artificial stimulant is applied in order to accumulate funds in excess of the natural demand. So long as the country banks can employ their means more profitably at home, they will do so; but when their own trade is dull, they will send their money to the business centres; and it so happens that the city banks will secure the greatest abundance of means exactly at the time when they have the least use for them. But as they pay interest for such deposits, they must be used; the city banker becomes a broker, a seeker after investments; he must get more interest than he pays, or he will lose money; he must loan it on call, for it is payable on demand, and it will always be demanded when he wants it most. Deposits are the reserve of the country, and the deposits of the country banks at the centres of trade are their reserves for all demand liabilities. Required by law to keep a reserve equal to fifteen per cent. of their deposits and circulation, three-fifths of this reserve may consist of balances due from the city banks. Forbidden to use their reserve in their own business, they remit it to New York, where it is not held in reserve, but is loaned to stock-brokers and speculators. Receiving interest on the amount under the name of a deposit, they really loan it on call to the city banks, which in their turn loan it at a higher rate of interest.

A bank may know the character of its individual deposits, and may be able to judge with some degree of accuracy of the extent to which it would be safe to use them; but of the deposits of another bank and of the causes that may create a demand by its customers, no reliable estimate can be formed, further than that such deposits reach their *maximum* at the duller season of the year, and their *minimum* at the season of the greatest activity in business. Bank balances are working balances, not surplus capital seeking investment. They ought not greatly to exceed the amount necessary for the convenient transaction of business. The city banks are equally interested with the country banks in preserving healthy and natural relations between the centres of trade and their tributaries. Any influence that interferes with such relations cannot be beneficial; and the allowance of interest is an unnecessary interference, the termination of which would promote the interests of both parties to the arrangement, and secure greater safety to the public, whose reserve funds are at stake under the practice alluded to.

It is therefore suggested that funds required by law to be held in reserve for the protection of bill-holders and depositors should not be deposited in city banks under conditions that involve their constant employment and consequent risk.

TAXATION.

It has come to be a recognized principle in all legislation on the subject of revenue, that all taxes imposed upon the manufacture of any article, are ultimately paid by the consumer. A tax upon any business is paid by the customer. It is so with banks. While they should bear their full and fair share of the burden of taxation, there is a point beyond which taxation becomes oppressive—greater than the profits of legitimate business will justify. Under the impression that they are realizing inordinate profits, there is a disposition to tax them in proportion to their supposed gains.

The federal taxation amounts to an average of about two or two and a half per cent. upon the capital employed; while by an express provision in the act of Congress, the shares are taxable by State authority. This is done upon the par value of the shares, at rates ranging from two to five per cent., which, added to the federal taxes, makes a total tax of from four to seven per cent. upon the capital of national banks.

Heretofore, the high premium upon the gold received in payment of interest on their bonds, together with large deposits growing out of the abundance of paper money, has enabled them to pay this tax without reducing their dividends below the point of a fair interest on the capital invested. But it is becoming more and more difficult for the banks to pay their taxes and their expenses without reducing their profits below the amount that would be realized upon an investment in government securities.

The natural effect of this excessive taxation will be an incentive to charge higher rates of interest in loaning their money; and in the end, the business community will pay the tax in the shape of usury. There is a very general and commendable disposition on the part of national banks to assume their fair share of necessary taxation. They do not ask to be relieved from that, nor that any exception should be made in their favor. But the fact is becoming evident in several of the States, that the tax imposed is in excess of their ability to pay consistently with legitimate profits to their stockholders.

THE CURRENCY QUESTION.

This subject is before the public upon two propositions:

First. To deprive the national banks of the right to issue notes for circulation in order that the government may issue its own notes in their place.

Second. To issue United States notes in payment of compound interest notes, seven-thirty notes, and five-twenty bonds, as they mature and become payable.

The advocates of the last mentioned scheme, regard the first proposition as the preliminary step to the accomplishment of their own purposes, and therefore unite in its support.

Regarding the suggestion contained in the proposition first stated, therefore, as likely to be the first demand of all parties who are dissatisfied with the present *status* of the currency, it will be necessary to examine the grounds upon which the demand is based.

In pursuing this investigation, it may be necessary to touch upon questions seeming to trench upon the wider fields of general finance. But this will only be done incidentally, and no further than may be essential to an intelligent understanding of the currency question, which is a legitimate subject of inquiry and consideration in this report.

To state the first proposition fairly, it proposes to withdraw the circulation of national banks in order that the government may occupy the whole field. The three hundred millions of bank notes are to be replaced by three hundred millions of United States notes.

The three hundred millions of United States notes are to be used for the purchase of United States bonds, which are to be canceled; and thus, non-interest-bearing notes are to be substituted for interest-bearing bonds, whereby

a saving is to be effected of the amount of interest that would otherwise be paid upon the bonds so canceled.

It is claimed that, by the payment of interest on the bonds deposited by national banks with the Treasurer of the United States as security for their circulating notes, the government pays to the banks a *bonus* for issuing three hundred millions of currency, which it might have without the *bonus*, by issuing its own notes.

This is a plausible proposition. Many of its advocates are honest in the belief that, by acting upon this theory, the government would actually save eighteen millions per annum, and they are entitled to a fair hearing.

The national banks are authorized to issue three hundred millions of currency. The same amount of legal tenders substituted for this currency would purchase \$277,800,000 United States bonds at 108, which is less than the present market price. The interest on these bonds, at six per cent., would be \$16,668,000.

If the bonds could be purchased at 105, the legal tenders would buy \$285,700,000, the interest upon which would be \$17,142,000.

If the bonds could be bought at par, there would be \$300,000,000, upon which the interest would be \$18,000,000.

The national banks, however, for the year 1866, actually paid over \$16,000,000 in taxes, as follows:

To the federal government	\$8, 069, 938
To the States	7, 949, 451
Total	<u>16, 019, 389</u>

It may not be improper here to state that, of the taxes paid by the banks, the amount received by the federal government is furnished by the books of the Treasurer and Commissioner of Internal Revenue. The amount paid to the several States is derived from specific returns of about fourteen hundred banks, the *minimum* rate in each State being calculated for those banks which made no returns. The aggregate State tax given is believed to be considerably below the actual amount paid.

As the revenues of the general government are derived from taxation, the return of any sum by the banks to the State governments, in the way of taxes, is substantially a return to the people who pay federal taxes, and is properly credited to the banks in any statement of account between them and the government.

If the bonds purchased by this new issue of legal tenders cost 108, the interest on such bonds would be

108, the interest on such bonds would be	\$16, 668, 000
Deduct taxes paid by the banks	16, 019, 389
Amount saved	<u>648, 611</u>

If the bonds cost 105, the amount saved would be \$1,122,611.

If the bonds could be bought at par, the amount saved would be \$2,000,000.

United States six per cent. bonds are now worth in the market from eight to ten per cent. premium; but the probabilities are that if this measure should be adopted as the policy of the government, the bonds could be bought at par. It may be assumed, then, that the saving would be equal to the *maximum* stated, viz., \$2,000,000. This is the sum total to be saved, under the aspect of the case most favorable to the advocates of the proposed change.

But this is not all. The national banks are compelled by law to hold constantly in reserve a certain percentage of their circulation and deposits in United States legal tender notes. The amount thus held permanently in reserve is never less than one hundred and fifty millions, (generally about \$180,000,000) and is a

gratuitous loan to the government. The banks get no interest on it. It is so much of their capital unproductive, invested in non-interest-bearing notes of the government.

The case may now be stated thus :

The banks have loaned to the government as follows :

For bonds deposited to secure their circulation, bearing six per cent. interest.....	\$250,000,000
Bearing five per cent. interest.....	90,000,000
Permanent reserve of legal tenders.....	150,000,000
Total loan to the United States.....	490,000,000

For which they receive—

Six per cent. interest on \$250,000,000.....	\$15,000,000
Five per cent. interest on \$90,000,000.....	4,500,000
Total.....	19,500,000
But they refund in taxes.....	16,000,000

Leaving..... 3,500,000

which the government pays the banks for a loan of \$490,000,000—a little less than three-fourths of one per cent.

But there is still another aspect of this case :

The banks are held rigidly accountable for the interest they receive on money honestly loaned to the government when it needed money, and they claim credit for the money loaned to the government without interest. They hold these one hundred and fifty millions in obedience to the mandates of the law, while money is worth to them six per cent. They therefore give the government the use of the money ; that is to say—

Six per cent. on \$150,000,000 non-interest-bearing United States notes held permanently in reserve.....	\$9,000,000
They repay in the shape of taxes.....	16,000,000
Total.....	25,000,000
They receive interest from the government.....	19,500,000

Leaving..... 5,500,000

which the banks actually pay as a *bonus* to the government for the privilege of circulating their own notes.

The fact should not be overlooked, in this connection, that the banks have deposited \$340,000,000 with the Treasurer as security for their issues. Now, the United States could not possibly buy over three hundred millions of these bonds without an actual addition of thirty or forty millions of greenbacks to the amount it is proposed to issue in lieu of three hundred millions of national bank notes. The result would be, either that the government would fail to save \$2,400,000 interest on forty millions of its bonds which it could not purchase, or it would have to try the dangerous and unnecessary experiment of again inflating the currency.

The ninety millions of five per cent. bonds might be bought at par..	\$90,000,000
Suppose the six per cent. bonds could be bought in at 106, (though they are now selling much higher,) \$250,000,000 at 106.....	265,000,000

It would take..... 355,000,000

to buy the bonds now held by the banks. Here is a direct inflation of over \$50,000,000.

But the inflation would not stop here. The withdrawal of circulation from the banks would cause nine out of ten to wind up, not because the privilege of circulation is absolutely essential in order to do a banking business, but because banking associations would not submit to the restrictions and limitations imposed by the act of Congress without the compensatory privilege of circulation. They would either reorganize under State laws, and thus get rid of federal control, or they would do business as private bankers. In either event, the entire amount of legal tenders now held in reserve would speedily be released and added to the volume of paper afloat, which, with the fifty millions stated above, would make an actual addition of nearly two hundred millions to the active paper circulation of the country.

The effect of this it would not be difficult to foretell, but it may be more appropriately considered hereafter.

At this point it will not be out of place to consider some of the consequences that would be likely to result from the general closing of the banks of the country.

That they would wind up may be regarded as a certainty, and the first step would be in the way of contraction. Discounts would be suspended, accommodations would cease, and merchants, manufacturers, and other business men would be deprived of their accustomed facilities. The banks have over five hundred millions invested in the active business of the country. The withdrawal of a comparatively small portion of active capital from the channels of trade is always sensibly felt. In this case the temporary withdrawal of capital would be upon a large scale. While the assets of the banks were being converted into cash in order to be returned to the stockholders, business of every kind would be unsettled, trade would suffer, and incalculable injury would be done. A revolution of this kind could not be effected without serious damage to the country. There is no doubt that the demand for banking facilities would sooner or later be supplied; but during the period of transition these facilities would be suspended, and before capital could re-adjust itself to the new basis there would be a great stringency. There is no disposition to exaggerate the effect that would be thus produced; but it is one of the probable results of the proposed change which it would be prudent to consider, and one concerning which, bankers and business men would be able to furnish valuable information.

The suggestions offered thus far are designed to meet the popular arguments advanced in favor of a circulation composed entirely of government notes, upon the score of economy. The sole claim advanced is the saving of interest on the bonds deposited by the banks as security for their issues. This has been shown to be an assumption not sustained by the facts:

First. Upon the merely technical ground of amounts paid and received by the banks, the figures show that but two millions will be saved to the government.

Second. Taking these figures into account, it has been established that the banks loan the federal government \$490,000,000 at less than three-fourths of one per cent. per annum; and

Third. Allowing that money is worth to the banks six *per centum per annum*, it is demonstrated that the interest on \$150,000,000 of legal tenders is annually given to the government, which, added to the taxes paid, swells the total amount paid by the banks to the government to \$25,000,000—an excess of \$5,500,000 over the interest received by them, which is a *bonus* they pay for their circulation.

There are, however, other, and in a financial point of view, more weighty considerations to be urged against a paper currency furnished exclusively by the government:

Such a currency possesses no inherent qualities which adapt it to the wants of trade. It does not contract during seasons of inactivity, nor expand to meet the demands of active business.

Whatever may be said to the contrary, the fact stands unchallenged that the

government can issue its notes only in payment of its debts, and that there is no possible relation between the amount that may be required and which may be issued for that purpose, and the amount of currency required to do the business of the country. The amount required by the expenditures of the government may be more than trade requires; but trade cannot enforce a contraction, and must adjust itself to the redundancy by marking up prices; or, the amount furnished by the government may be insufficient for the wants of trade; but trade cannot command a further supply. There is no relation, no sympathy, between the source of supply and the business of the country. It is an iron currency, in its utter want of that elasticity so essential in a circulating medium. This has been abundantly proved by the experience of the last five years.

So far has the legal-tender currency been from performing the equable and harmonious functions of money, in its relations to trade and industry, that it has been the great disturbing element. By it all relative values have been unsettled, trade interrupted, and industry disorganized to such an extent that the whole foreign and domestic trade has been compelled to adjust itself, over and over again, to the altered condition of the currency. Nothing has been permanent. Violent fluctuations have characterized the market for every commodity, and speculation has usurped the place of regular and legitimate traffic.

During the last year matters had begun to seek a more stable basis, and soon the elasticity of the bank circulation would exert a most wholesome influence by contracting and expanding as the seasons of inactivity and demand should vary. This result would be brought about by enforcing the redemption of national bank notes when the currency was in excess of the demand, and by drawing it again into circulation when it should be needed to move the crops, or for any other legitimate purpose.

At this most inopportune moment it is proposed to deprive the country of this valuable element of the paper currency.

As stated at the outset of this discussion, there is a second proposition before the public which goes further and makes more radical changes than the one that has been under consideration. The proposition referred to contemplates the payment of compound interest notes, seven-thirty notes, and five-twenty bonds, as they mature, by new issues of non-interest-bearing legal-tender notes. It is hoped that the advocates of this policy are not very numerous. The fact that it is seriously considered by any class of the community is recognized with reluctance; but it cannot be ignored.

As a preliminary step, they demand the substitution of legal-tenders for the issues of national banks, and avail themselves of the assistance and the arguments of those who honestly believe that measure to be one of economy—regarding its accomplishment as the removal of one obstacle in the way of their scheme of inflation. This question involves principles and results of the most serious moment—reaching far into the future, and affecting the whole financial policy of the government. Its importance demands careful consideration.

The first point of inquiry suggested is as to the origin, character and purpose of United States legal-tender notes—to fully understand which, it will be necessary to go back to the debates in Congress, when the bill authorizing their issue was under consideration.

The original bill providing for the issue of legal-tender notes was introduced by Hon. E. G. SPAULDING, of New York, in January, 1862, who said that he offered it as a "war measure—a measure of necessity, and not of choice, * * * to meet the most pressing demands upon the treasury—to sustain the army and navy. * * * These are extraordinary times, and extraordinary measures must be resorted to in order to save our government and preserve our nationality."

Mr. HOOPER, of Massachusetts, said: "The unusual exigencies of the country require that we should look for other and deeper sources of revenue than any to which we have heretofore been accustomed. We are contending for maintenance

of the government, the preservation of the Union, and for the enforcement of the laws."

Mr. ALLEY, of Massachusetts, said: "Beneficent as this measure is, as one of relief, nothing could induce me to give it sanction but uncontrollable necessity.

* * * There can be no more issues than the real necessities of the government require. The government cannot make issues, like the banks, for profit.

* * * Its issues must necessarily be limited to its absolute wants."

Mr. PIKE, of Maine, said: "Nor need we fear that what we do will be used as a dangerous precedent; for the circumstances which form our justification must be duplicated before our action can be taken as an example for others. * * * The bill purports to be for a temporary purpose only."

Mr. CAMPBELL, of Pennsylvania, said: "The bill now before the committee is necessary to sustain the credit of the country, and to carry on the war. It is with reluctance that I have come to this conclusion."

Mr. STEVENS, of Pennsylvania, said: "This bill is a measure of necessity, not of choice. No one would willingly issue paper currency, not redeemable on demand, and make it a legal tender. * * * I do not think any more would be needed than the \$150,000,000. * * * I expect that is the *maximum* amount to be issued."

Mr. HICKMAN, of Pennsylvania, said: "I am disposed to waive the question of propriety or expediency, and to vote for it as a necessity."

In the Senate, Mr. FESSENDEN, of Maine, in reporting the bill from the Finance committee, said: "But the committee thought, in giving this enlarged power to the Secretary at this time, that it was bound—if this legal-tender was resorted to, especially if the bill of the House, as it stood, should be adopted by the Senate, and should become a law—that an assurance should be given to the country that it was not to be resorted to as a policy—that it was what it professes to be, but a temporary measure. The opinions of the Secretary of the Treasury are perfectly well known. He has declared that in his judgment it is, and ought to be, but a temporary measure, not to be resorted to as a policy, but simply on this single occasion, because the country is driven to the necessity of resorting to it. I have not heard anybody express a contrary opinion; or, at least, any man who has spoken on the subject in Congress. The chairman of the Committee of Ways and Means, in advocating the measure, declared that it was not contemplated, and he did not believe it would be necessary, to issue more than \$150,000,000 of treasury notes, made a legal tender, as provided by this bill. All the gentlemen who have spoken on this subject, and all, pretty much, who have written on the subject, except some wild speculators in currency, have declared that as a policy it would be ruinous to any people; and it has been defended, as I have stated, simply and solely upon the ground that it is to be a single measure, standing by itself, and not to be repeated. * * * The ground upon which this clause, making these notes a legal tender, is based, I have already stated. It is put on the ground of absolute, overwhelming necessity, that the government has now arrived at that point where it must have funds, and those funds are not to be obtained from ordinary sources, or from any of the expedients to which we have heretofore had recourse; and therefore this new, anomalous, and remarkable provision must be resorted to, in order to enable the government to pay off the debt that it now owes, and afford circulation which will be available for other purposes."

Mr. SHERMAN, of Ohio, said: "I agree that this measure can only be justified on the ground of necessity. * * * The senator from Vermont, (Mr. COLLAMER,) whose opinion is certainly entitled to the highest consideration, and who supports it with an able argument, contends that this measure is unconstitutional. I confess, if I did not feel its necessity, I would shield myself behind his conviction and vote against it."

Mr. HOWARD, of Michigan, said: "It is undoubtedly a hard necessity to which we are driven."

Mr. SUMNER, of Massachusetts, said: "Uncontrollable passions have been let loose to overturn the tranquil conditions of peace. Meanwhile your soldiers in the field must be paid and fed. Here, *there* can be no failure or postponement. A remedy which at another moment you would reject, is now proposed. Whatever may be the national resources, they are not now within reach, except by summary process. Reluctantly, painfully, I consent that the process should issue."

The bill passed February 25, 1862, and authorized the issue of legal-tender notes to the amount of \$150,000,000. On the 11th of July following, just four months and a half after the passage of this act, Congress authorized another issue of \$150,000,000; and on the 3d of March, 1863, still another \$150,000,000 were provided for, making the whole amount, authorized by law, \$450,000,000.

Throughout all the debates upon this subject, the same doctrine is held and the same statements put forth. In discussing the bill for the last issue, Mr. SPAULDING, of New York, said: "I have an aversion to any considerable further issue of legal-tender notes, and can only consent to it as an imperative necessity. I think too large an issue will tend to inflate prices, but I do not see how it can be avoided. I do not see how the soldiers are to be paid, or how the government can be carried on in any other way."

Mr. WARD, of New York, said: "I believed the issue of this paper money was an unfortunate measure; and now that we have from practical experience, a thorough knowledge of the influence it exerts, there should be only one opinion as to the inexpediency of continuing to augment the volume of such currency. It is for us not to aggravate the evil, but, so far as is possible, to devise measures for its removal, that a gradual and perfect cure may be effected."

Mr. AMASA WALKER, of Massachusetts, said: "But it will be asked, What can be done? and whether it is not, in the present emergency, indispensably necessary to issue an additional amount of these notes. I suppose it is, sir. I see no alternative."

Mr. RIDDLE, of Ohio, said: "I see nothing alarming in the present amount of our currency; but to swell it by the vast amount proposed, disturbs even my nerves. Yet I know not that we have any choice. A huge chasm impedes our way; we cannot leap it, nor can our engineering bridge it. There seems no way but to turn a mighty tide into it, with the hope of floating over. * * * Pass, we must; and I care little for incidental losses if we attain the passage. * * * The law and the logic for this (legal-tender clause,) do not dwell in the Constitution. The argument so pungent in that case came from those triangular bits of steel called 'bayonets;' and the logic upon which the measure was based came from the furrowed throats of rebel cannon. Five hundred or a thousand pieces of artillery, all bearing on this question, settled it for the present, in spite of us."

Mr. HOOPER, of Massachusetts, said: "While it is conceded that there are objections of a serious character to a currency of notes issued by the government as a permanent system, it should be remembered that those who advocated it at the time of its adoption proposed it only as a temporary measure."

A careful consideration of the foregoing extracts from the Congressional debates will establish the proposition that the issue of legal-tender notes was proposed, advocated, and defended as a "war measure;" and, also, the additional proposition that it was not designed to be a permanent policy, but was adopted as a temporary expedient, with the declared intention and expectation that when the pressure should be removed the issue should be withdrawn. Provision was accordingly made in the acts of February 25 and July 11, 1862, for the conversion of these notes into five-twenty bonds, whenever the holders should present them at the United States Treasury for that purpose.

To quiet public apprehension as to any further issues, and to definitely fix

the policy of the government on this subject, a clause was inserted in the second section of the act of June 30, 1864, as follows :

"Nor shall the total amount of United States notes issued, or to be issued, ever exceed four hundred millions of dollars, and such additional sum, not exceeding fifty millions of dollars, as may be temporarily required for the redemption of temporary loan."

This is a distinct and deliberate declaration by Congress, pledging the public faith that no more United States notes (which are "legal tenders") should be issued. This pledge is just as binding as though it had been printed on the face of every bond since issued. It was made a part of the contract with the public creditors, and cannot now be disregarded without a violation of that good faith which is the soul of a nation's credit. It is true Congress has the power to repeal any of its acts. This proviso in the act of June 30, 1864, may be repealed; and so Congress has the power to repeal section five of the act of February 25, 1862, which provides—

"That all duties on imported goods shall be paid in coin, or in notes payable on demand heretofore authorized to be issued and by law receivable in payment of public dues; and the coin so paid shall be set apart as a special fund, and shall be applied as follows :

"1. To the payment in coin of the interest on the bonds and notes of the United States.

"2. To the purchase or payment of one *per centum* of the entire debt of the United States, to be made within each fiscal year after the first day of July, 1862, which is to be set apart as a sinking fund, and the interest of which shall in like manner be applied to the purchase or payment of the public debt, as the Secretary of the Treasury shall from time to time direct.

"3. The residue thereof to be paid into the treasury of the United States."

So, also, Congress has the power to repeal the last clause of section one of the act of June 30, 1864, which exempts United States securities from State taxation.

But this is not a question of power. It is simply a question of honesty and good faith; and it is not to be questioned that the highest standard of national good faith will carry the American people with it.

But suppose this proviso should be repealed and that our government should again resort to this easy method of paying its debts. Would the flow of greenbacks stop when the limit now established to the issue of national bank notes had been reached? or would the advocates for absorbing compound interest notes, seven-thirties, and five-twenties prevail? Does this plan contemplate any limit, so long as there is an interest-bearing bond afloat unpaid? The country is left in doubt where this process is to end.

The arguments by which the scheme is sustained are plausible, but they are not honest. When money was borrowed by the government to carry on the war, these notes and bonds were given for the payment of money. It was understood and declared that legal tenders were resorted to as a temporary expedient to meet pressing emergencies, not as a permanent policy. This entire theory of continuing and augmenting the issue in order to pay off the debt in the same kind of paper money in which it was contracted, is an afterthought, a cunning device. Probably no subject has been more obscured by crude theories and empirical schemes than this one of the time and mode of the payment of the public debt.

The effort seems to have been to find out how the government can avoid meeting its obligations according to their tenor. It is not suggested that the United States is not able to pay its debts to the last dollar. Yet there is a strong propensity manifested from time to time through the press and otherwise, to evade the payment of the full volume of our indebtedness as a nation, by some quibble or sophistry to justify action that would not be tolerated as be-

tween honorable men. The American people have not been accustomed to the burdens of a public debt, and are naturally restless under heavy taxation. They are not practiced in the study of financial problems, and may, for a time, be misled by the subtleties involved in this easy method of paying their debts. But they have simple and sturdy notions of honor and honesty and good faith, and will not knowingly aid and abet any scheme that would tarnish the national credit. They realize, perhaps, more fully than professed financiers, the vital importance of acting up to the highest standard of national good faith.

In some future emergency the nation may, and probably will, again be obliged to resort to its credit.

Alexander Hamilton, in his report to Congress in 1790, announces "these plain and undeniable truths:"

"That exigencies are to be expected to occur in the affairs of nations in which there will be a necessity for borrowing.

"That loans in times of public danger, especially from foreign war, are found an indispensable resource, even to the wealthiest of them.

"And as, on the one hand, the necessity for borrowing in particular emergencies cannot be doubted, so, on the other, it is equally evident that to be able to borrow upon good terms it is essential that the credit of a nation should be well established.

"If the maintenance of public credit then be so truly important, the next inquiry which suggests itself is, By what means is it to be effected? The ready answer to which question is, By good faith; by a punctual performance of contracts. States, like individuals who observe their engagements, are respected and trusted, while the reverse is the fate of those who pursue an opposite conduct.

"Every breach of the public engagements, whether from choice or necessity, is, in different degrees, hurtful to the public credit. When such a necessity does truly exist, the evils of it are only to be palliated by a scrupulous attention on the part of the government to carry the violation no further than the necessity absolutely requires, and to manifest, if the nature of the case admit of it, a sincere disposition to make reparation whenever circumstances shall permit. But, with every possible mitigation, credit must suffer, and numerous mischiefs ensue. It is therefore highly important, when an appearance of necessity seems to press upon the public councils, that they should examine well its reality, and be perfectly assured that there is no method of escaping from it before they yield to its suggestions; for though it cannot safely be affirmed that occasions have never existed or may not exist in which violations of the public faith in this respect are inevitable, yet there is great reason to believe that they exist far less frequently than precedents indicate, and are oftenest either pretended, through levity or want of firmness, or supposed, through want of knowledge."

Leaving, for the present, the consideration of this proposition as a question of good faith, or of moral obligation, it ought to be reviewed also in the light of experience, as a question of expediency.

On the first day of July, 1862, the amount of legal-tender notes outstanding was \$96,620,000; and, at that date, the notes were at a discount of eight per cent. On the first day of October the amount was increased to \$170,246,000, and the discount was twenty per cent. Since then the discount has been as high as sixty-four per cent., and is now over twenty-eight per cent. The government paid out this currency nominally at par, but its depreciation was marked by the advance in price of every commodity the government was compelled to buy—that is to say, by a diminution in the purchasing power of the currency used. The actual loss to the government during the last five years in consequence of this fact has been enormous. Probably not less than thirty-three per cent. of the present indebtedness of the United States is owing to the high prices paid by the government while its disbursements were heaviest. And to this

day the depreciation of the currency enters into every estimate submitted to Congress as a basis for appropriations. The government submits to a "shave" on its own notes, and pays them out at less than seventy-five cents on the dollar. Of every one hundred millions disbursed in legal tenders over twenty-five millions are paid for discount.

Credit, essential as it is for the defence and preservation of the State, is, even under the most favorable conditions, an expensive resource. Capital loves certainty; and that form of credit is most expensive which leaves time and mode of payment most in doubt.

The doctrine that the entire amount of legal-tender notes in circulation is a loan to the government without interest is a popular fallacy. This loan is the most expensive one the government has ever made. In comparison with the usury paid on it, six per cent. per annum sinks into insignificance. No government ever has made, or ever will make, a forced loan from the people by the issue of its own paper, to circulate as money, without ultimate loss. *The lenders exact triple and quadruple interest, which is taxed in the price of the commodity yielded in exchange.*

The reason for this may be found in the fact that, whenever it is the misfortune of a nation to be driven by necessity to this resort in order to meet its expenditure, the very nature of the necessity under which it labors precludes any possibility of making provision for the convertibility or redemption of its notes. They are put out to be sustained by the faith of the people in the ultimate ability of the government to meet its obligations. In proportion to the amount of such indebtedness the prospect of payment is near or remote. The capacity of a people to sustain such a currency is limited; and the very moment that capacity is exceeded, the paper goes down. It is the fatality of nations that they lack the wisdom or the ability to gauge their issues by this standard. The past experience of our own, and of other nations, teaches no doubtful lesson upon this subject.

The Continental Congress issued bills which were made receivable for taxes, and the thirteen colonies were pledged for their redemption. As their credit began to fail, Congress declared that whoever should refuse to receive this paper as gold and silver, should be deemed an enemy to the liberties of the United States. But interest was stronger than patriotism; and as the amount increased, it went rapidly down; until, at last, the sum total having reached some two hundred and fifty millions,* it became so utterly worthless, about the year 1780, that it ceased to circulate.

There were those, even in that day, who lauded the excellences of government paper money, very much in the style of some of its panegyrists of the present day, and substantially upon the same ground.

"Let it be understood," said Congress, "that paper money is the only kind of money which cannot make to itself wings and fly away."

But even this did not prevent Congress from making provision for taking it up by a new issue put forth at the rate of one dollar of the new for forty of the old; and of this later issue James Madison writes, in July, 1781:

"The new bills which were to be issued only as the old ones were taken in, are in a great degree still unissued, and the depreciation which they have already suffered has determined Congress and the States to issue as few more of them as possible. *We seem to have pursued our paper projects as far as prudence will warrant. Our medium in future will be principally specie. As the paper disappears, the hard money comes forward into circulation.*"

The government of Austria, during the wars with Napoleon, resorted to the issue of its own notes to circulate as money; from time to time, as expenditure demanded, the volume was augmented, until, in 1809, the amount outstanding

*Richard Rush, Secretary of the Treasury, in his report to Congress, January 24, 1828, stated the amount of the various issues to be \$241,552,780.

reached a sum equivalent in our money to six hundred million dollars. In 1811, this paper was called in and replaced by "notes of redemption," as they were termed, at the rate of twenty cents on the dollar. After the return of peace in 1815, these "notes of redemption," together with a large amount of subsequent issues which had again depreciated, were taken up, partly in Bank of Austria notes, and partly by conversion into bank stock, at the rate of forty cents on the dollar. This disposed of the original issue at the rate of eight cents on the dollar.

Russia tried the experiment, and issued government notes in making disbursements, which, at first, while the amount was small, circulated at par. But the "fatal facility" was fatal here as elsewhere. The process went on, and the paper depreciated until a silver rouble, which is the money of account in Russia, and worth seventy-five cents of our money, was worth four paper roubles. In the year 1815, this paper money amounted to seven hundred million roubles, or \$525,000,000. The evils of this depreciated currency continued, varied slightly by temporary expedients, until the Emperor, by imperial manifesto, July 1, 1839, ordained cash payments by making the paper in circulation convertible into the notes of the Commercial Bank of St. Petersburg, at the rate of four for one, or about twenty-five cents on the dollar.

The terrible experiments of France with her revolutionary *assignats* and *mandats*, are too familiar to require recital here. They ran their brief career with an impetuous force that soon exhausted itself; and they are remembered only as evidences of the mad lengths to which human folly can go.

England, at the beginning of the present century, engaged in expensive wars on the continent, legalized a suspension of specie payments, and placed her sole reliance upon the issues of the Bank of England. Freed from the liability to redeem on demand, paper money rapidly increased in volume, and as rapidly decreased in value—declining to such an extent that it was estimated that the government contracted a debt of £420,000,000 in order to realize £260,000,000. With a sturdy good sense, however, that did credit to their national character, the English people set themselves to work to retrace their steps, and after years of struggling and suffering, the Bank of England again resumed specie payments, but not until the paper currency had been reduced by the withdrawal of £43,467,978.

The ability of this government to redeem its outstanding issues is beyond question. The government has levied a contribution a little in excess of the ability of the people to carry; but they have had confidence in the discretion and integrity of the national councils. They have believed that the issue of these notes would not be allowed to exceed the amount absolutely necessary. But, if this faith should be put to the test by a departure from the avowed policy as established by Congress—that is, by new issues of legal tenders—the public would have no guarantee against future and unlimited exercise of the power; and faith in the ability of the government would decline just in proportion to the abuse of its power to emit legal-tender notes.

"There is not a single example on record of the power of creating money out of cheap materials having been exercised by a sovereign State for any length of time, or through any season of public difficulty, without having been abused. * * * The temptation to substitute issues for taxation, to relieve the wants of the treasury, * * * becomes too strong to be resisted. The career of debasement once entered upon, it has no pause till there is scarcely any value left to be destroyed."—*Fullerton on the Regulation of Currencies*, p. 24.

"There has never been a government yet, of the many which have issued irredeemable paper, which had the wisdom and firmness to resist for any great length of time the strong temptation to over-issues. * * * When once the press is set at work, it must work on with livelier speed; because just in the

ratio of the depreciation is the greater amount required."—*Perry's Elements of Political Economy*.

The advocates of a currency composed exclusively of government paper, and that in augmented volume, cannot claim even the merit of originality. The experiment has been tried over and over again, and with but one result: the paper goes down until it becomes so nearly worthless that it is taken out of the way at some nominal rate, or repudiated altogether. There is no good reason to believe that it would fare any better now. On the contrary, the experience of the last five years in this country is but the counterpart of the earlier stages of the experiment in other countries and in other times.

"The thing that hath been, it is that which shall be; and that which is done, is that which shall be done; and there is no new thing under the sun."

In view of all the circumstances surrounding the public debt, the conditions under which, and the purposes for which, it was contracted, the only rational course which can be pursued, is the one that would suggest itself to every honorable business man: the careful husbanding of the national resources by strict economy in every branch of expenditure, and a plain recognition of the character of the national obligations. Floating indebtedness is always the most embarrassing. A wise policy would remove it, so that it should not be an element of uncertainty, or of obstruction in the way of national credit.

Every year that passes will reduce the burden, by distributing it among a larger population with constantly augmenting resources. In twenty-five years the population of the United States will double. In twenty years its wealth will double. Every year new tax-payers are coming forward to sustain their share of the burden, and new property is placed upon the grand schedule for taxation. So that, by the regular natural increase of population and wealth, the burden of the public debt will steadily diminish in a sum equivalent to a reduction of fifty millions of the principal *per annum*.

In all this there is nothing to discourage, but much to stimulate renewed exertion to hold aloft the national credit above the reach of partisan storms and political strife.

There is but one point yet remaining for consideration: the mooted question whether the paper money now in circulation exceeds the amount required to do the business of the country.

The circulation of this country has consisted of a mixed currency, composed of paper and coin, in such proportions that, theoretically at least, the one should always be convertible into the other. If this theory could be practically realized, if the paper could always be converted into coin on demand, a mixed currency would be the most perfect medium of exchange that could be devised, and the paper portion of it would never depreciate. This is the great *desideratum*.

The perfect opposite of this, the poorest system that can be devised, is a paper currency inconvertible and irredeemable. The perfect currency will always adapt itself exactly to the service required of it; and just in proportion to the convertibility of a currency will it adapt itself to the wants of trade. It is the misfortune of an irredeemable currency to be subject to no known laws inherent in the natural order of things capable of regulating its volume. But while it is subject to no self-acting law in this respect, there are certain tests or indices which infallibly betray its abundance or its excess over the legitimate demands of commerce; the principal of which, and the only one necessary to notice in this connection, is its inability to perform its functions in accordance with its promise; that is to say, a paper dollar, under these circumstances, will not buy a dollar's worth—it depreciates in value. This is called a rise in prices; but the truth is it is a fall in currency. And that is precisely the difficulty with our currency to-day: there is too much of it. It is inconvertible; it is irredeemable. The farmer gets more of it for his produce; but he pays

just as much more in proportion for his sugar, his coffee, his clothing, and his labor; so he gains nothing. Apparently getting a high price for his wheat, he takes his pay in paper worth seventy-two cents on the dollar.

The appreciation in the value of this paper, then, would not damage the producer, or any other class in the community, but would simply bring the nominal sums involved in exchanges more nearly to correspond with the actual values exchanged. If the farmer should sell his bushel of wheat for one dollar in gold, he would realize the same value as though he should sell it for one dollar and forty-five cents in currency; for he can sell his gold dollar for the latter sum in paper. So that, as paper money approximates in value to coin, the nominal price of produce would decline, but the actual value would remain unchanged.

Judging of the present volume of paper currency by the high prices of every commodity, estimated in currency, it is evident that it is much in excess of the actual needs of the country.

Boast as we may of having established a new standard of value of our own, "independent of other nations," "peculiarly American," and "pre-eminently adapted to the development of our material resources," it is nevertheless an incontrovertible fact that we have not, and cannot, cut loose from the recognized standard of the world. Disguise it as we may, gold has been, and continues to be, the measure of value; and sooner or later it will vindicate its sovereignty. The Continental Congress, Austria, Russia, and France, were compelled to acknowledge the futility of waging the contest of paper against gold; and all repudiated their paper issues.

England, recognizing the danger of prolonging the contest, withdrew her surplus issues, effecting a reduction of her paper currency in eight years, from 1814 to 1822, when specie payments were fully resumed, of £43,467,978, or more than two hundred and fifteen million dollars.*

The paper money of the United States—that furnished by the government, together with that furnished by the banks—amounts to \$665,000,000, a currency exclusively of paper, more than sufficient for all our wants.

The coin which, before the war, constituted more than half of our mixed currency, has been driven from circulation by paper money. There is no room for it now, its place having been supplied by the inferior and cheaper article; but it will come again when wanted.

The Director of the United States mint at Philadelphia, in 1861,

estimated the amount of gold in the country to be	† \$275, 000, 000
Product of gold for six months ending December 31, 1861....	20, 000, 000
Product for year 1862	49, 370, 000
Product for year 1863	52, 500, 000
Product for year 1864	63, 450, 000
Product for year 1865	70, 000, 000
Product for year 1866	106, 000, 000
Product for six months, ending June 30, 1867.....	50, 000, 000
Imports from 1862 to 1867, gold and silver	‡ 78, 933, 587
Total.....	765, 253, 587

* The maximum of inflation during the suspension was in 1814, when the combined circulation of the Bank of England and the country banks amounted to £69,349,198. At the resumption of cash payments in 1822 the circulation of the Bank of England and of the country banks had been reduced to.....

25,881,220

43,467,978

—*Tooke's History of Prices.*

† See report of Secretary Chase, December, 1861.

‡ Official.

Deduct exports from 1862 to 1867	*\$371, 820, 175	
Estimated circulation in California and other gold-producing States	† 50, 000, 000	\$421, 820, 175
Balance		343, 433, 412
Allow for errors in estimates, &c.		43, 433, 412

And we still have..... 300, 000, 000
of gold and silver in the country waiting to be called into active service. Give these millions their place. Make room for them by calling in the legal-tender notes, the great disturbing element of our currency, and the most expensive debt the government has incurred—gradually if you please, but surely. Enforce rigidly the redemption of national bank notes. Retain for the federal government supervision and control of the currency of the country through the national banks, and we may yet realize the great *desideratum*—a safe, uniform currency, convertible into coin at the will of the holder.

Respectfully submitted,

H. R. HULBURD,
Comptroller of Currency.

Hon. HUGH McCULLOCH,
Secretary of the Treasury.

Statement showing the national banks in voluntary liquidation for the purpose of consolidating with other national banks, their capital, amount of United States bonds deposited to secure circulation, amount of circulation delivered, the amount redeemed and returned for destruction, and the amount outstanding on the 1st day of October, 1867.

Name of bank.	Office number.	Capital.	United States bonds deposited.	Circulation delivered.	Circulation returned and destroyed.	Circulation outstanding.
The First National Bank of Providence, Pa	521	\$100, 000	\$101, 550	\$90, 000	.....	\$90, 000
The National State Bank of Dubuque, Iowa	1540	150 000	150, 000	127, 500	\$500	127, 000
The Ohio National Bank of Cincinnati, Ohio	630	500, 000	530, 000	450, 000	.....	450, 000
The Fourth National Bank of Indianapolis, Ind	783	100, 000	95, 250	85, 700	.....	85, 700
The Pittston National Bank, Pa.	1435	200, 000	.....	.....	.....	.....
The Berkshire National Bank of Adams, Mass.	1439	100, 000	.....	.....	.....	.....
The Kittanning National Bank, Pa	1654	200, 000	70, 000	.....	.....	.....

* Official.

† "Mineral Resources of the United States." Report by J. Ross Browne, 1866.

Statement showing the national banks in voluntary liquidation, their capital, amount of United States bonds deposited to secure circulation, amount of circulation delivered, the amount redeemed and returned for destruction, and the amount outstanding on the 1st day of October, 1867.

Name of bank.	Office number.	Capital.	United States bonds deposited.	Circulation delivered.	Circulation returned and destroyed.	Circulat'n outstanding.
The First National Bank of Elkhart, Ind.	206	\$100,000	\$100,000	\$88,150	.....	\$88,150
The First National Bank of Leonardsville, N. Y.	217	50,000	50,500	45,000	.....	45,000
The First National Bank of New Ulm, Minn.	631	60,000	60,000	54,000	.....	54,000
The National Union Bank of Rochester, N. Y.	1282	400,000	220,000	193,000	.....	193,000
The Farmers' National Bank of Richmond, Va.	1570	100,000	100,000	85,000	.....	85,000
The National Bank of the Metropolis, Washington, D. C.	526	200,000	202,000	180,000	.....	180,000
The Farmers' National Bank of Waukesha, Wis.	1159	100,000	100,000	90,000	.....	90,000

Statement showing the national banks in the hands of receivers, their capital, amount of United States bonds deposited to secure circulation, their circulation, the amount of circulation redeemed at the treasury of the United States, and the amount outstanding on the first day of October, 1867.

Name of bank.	Office number.	Capital.	United States bonds deposited, &c.	Circulation.	Circulation redeemed, &c.	Circulat'n outstanding.
The First National Bank of Attica, N. Y.	199	\$50,000	\$50,000	\$44,000	\$17,745	\$26,255
The Merchants' National Bank of Washington, D. C.	627	200,000	200,000	180,000	58,050	121,950
The Venango National Bank of Franklin, Pa.	1176	300,000	100,000	85,000	32,285	52,715
The First National Bank of Medina, N. Y.	229	50,000	45,000	40,000	8,400	31,600
The Tennessee National Bank of Memphis, Tenn.	1225	100,000	100,000	90,000	18,755	71,245
The First National Bank of Newton, Mass.	488	150,000	153,000	130,000	633	129,367
The First National Bank of Selma, Ala.	1537	100,000	100,000	85,000	8,020	76,980
The First National Bank of New Orleans, La.	162	500,000	200,000	180,000	20,950	159,050
The National Unadilla Bank, Unadilla, N. Y.	1463	120,000	111,200	100,000	1,770	98,230
The Farmers and Citizens' National Bank of Brooklyn, N. Y.	1223	300,000	285,500	253,900	2,000	251,900

The banks last above named have deposited lawful money with the Treasurer of the United States, withdrawn their bonds, and are closed under the provisions of section 42 of the act.

The First National Bank of Carondelet, Mo, No. 67, circulation redeemed to October 1, \$6,360; circulation outstanding, \$83,640.

The First National Bank of Columbia, Mo., No. 454, circulation redeemed to October 1, \$2,160; circulation outstanding, \$23,340.

EXPENSES FOR THE FISCAL YEAR ENDING JUNE 30, 1867.

For paper, special dies, printing of circulating notes, and expenses necessarily incurred in procuring the same	\$111,031 77
Salaries	109,600 00
Contingent expenses	3,497 89
Total	<u>224,129 66</u>

List of clerks, messengers, &c., employed in the office of the Comptroller of the Currency, and their compensation.

Names.	Class.	Salary per year.
H. R. Hulburt	Comptroller	\$5,000
John J. Knox	Dep'ty comptroller	2,500
L. M. Price	Fourth class	1,800
J. T. Howenstein	do	1,800
J. F. Bates	do	1,800
M. D. O'Connell	do	1,800
E. Wolcott	do	1,800
G. C. Williams	do	1,800
John Burroughs	Third class	1,600
David Lewis	do	1,600
E. A. McKay	do	1,600
J. W. Griffin	do	1,600
George W. Martin	do	1,600
J. D. Patten, jr.	do	1,600
H. H. Smith	do	1,600
C. H. Norton	do	1,600
G. Perkins	do	1,600
E. Myers	do	1,600
J. W. Magruder	do	1,600
C. D. F. Kasson	do	1,600
E. S. Peck	do	1,600
George Wood	do	1,600
D. F. Hamlink	do	1,600
Aaron Johns	do	1,600
John J. Edson	Second class	1,400
F. C. Cate	do	1,400
C. H. Cherry	do	1,400
H. W. Berthrong	do	1,400
William A. Page	do	1,400
C. A. Jewett	do	1,400
Charles Scott	First class	1,200
Edwin C. Denig	do	1,200
Horatio Nater	Messenger	1,000
O. N. Hubbard	Assist. messenger	840
M. C. Weaver	do	840
J. H. Kaufman	do	840
W. E. Hughes	do	840
J. B. Tirney	Laborer	720
Henry Sanders	do	720
Mrs. S. T. Fitzgerald	Lady clerks	900
Mrs. M. G. Mahon	do	900
Mrs. E. E. Poole	do	900
Mrs. A. R. Story	do	900

List of clerks, messengers, &c.—Continued.

Names.	Class.	Salary per year.
Mrs. M. A. Blossom.....	Lady clerks.....	\$900
Mrs. M. G. Smith.....	do.....	900
Mrs. M. H. Sherwin.....	do.....	900
Mrs. E. C. Woodbridge.....	do.....	900
Mrs. H. A. Peters.....	do.....	900
Miss K. E. Anderson.....	do.....	900
Miss E. C. Berthrong.....	do.....	900
Miss A. C. Bielaski.....	do.....	900
Miss A. F. Dickey.....	do.....	900
Miss A. M. Donaldson.....	do.....	900
Miss E. K. Fowler.....	do.....	900
Miss C. N. French.....	do.....	900
Miss E. R. Hyde.....	do.....	900
Miss A. C. Ingersoll.....	do.....	900
Miss L. W. Knowlton.....	do.....	900
Miss M. M. Redwood.....	do.....	900
Miss A. W. Story.....	do.....	900
Miss E. P. Cook.....	do.....	900
Miss M. M. Stockton.....	do.....	900
Miss M. Watkins.....	do.....	900
Miss C. H. Webb.....	do.....	900
Miss F. M. Severson.....	do.....	900
Miss J. M. Baldwin.....	do.....	900
Miss E. N. Longan.....	do.....	900
Miss M. S. Miller.....	do.....	900

Statement of bonds held by the Treasurer of the United States in trust for national banks on the 30th day of September, 1867, according to the books of the Treasurer of the United States and the books of the office of the Comptroller of the Currency.

Description of securities.	For security of circulating notes.
Registered bonds—Act of January 28, 1847.....	\$50,000
Registered bonds—Act of March 31, 1848.....	33,000
Registered bonds—Act of June 14, 1858.....	1,055,000
Registered bonds—Act of June 22, 1860.....	181,000
Registered bonds—Act of February 8, 1861.....	3,611,000
Coupon bonds—Act of February 8, 1861.....	1,000
Coupon bonds—Act of March 2, 1861.....	43,250
Registered bonds—Acts of July 17 and August 5, 1861.....	59,879,900
Coupon bonds—Acts of July 17 and August 5, 1861.....	9,000
Registered bonds—Act of February 25, 1862.....	66,750,450
Coupon bonds—Act of February 25, 1862.....	49,200
Registered bonds—Act of March 3, 1863.....	36,301,550
Registered bonds—Act of March 3, 1864, 5 per cent.....	88,225,100
Coupon bonds—Act of March 3, 1864, 5 per cent.....	10,000
Registered bonds—Act of June 30, 1864.....	39,013,750
Registered bonds—Act of July 1, 1862, and July 2, 1864.....	3,577,000
Registered bonds—Act of March 3, 1864, 6 per cent.....	3,503,500
Registered bonds—Act of March 3, 1865, first series.....	28,048,800
Registered bonds—Act of March 3, 1865, second series.....	10,312,500
Registered bonds—Act of March 3, 1865, third series.....	20,000
Total.....	340,675,000

REPORT OF THE FIRST COMPTROLLER.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, November 14, 1867.

SIR: The Comptroller respectfully presents the following summary of the business of his office during the fiscal year terminating June 30, 1867:

The warrants for covering money into the treasury numbered 8,548, representing the aggregate sum of..	\$1, 131, 060, 920 56
Counter-warrants, for repayments.....	45, 715, 162 01

Total receipts.....	1, 176, 776, 082 57
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The warrants upon the treasury examined and entered upon the books of the office were in number 30,776, and were for the payment of the aggregate sum of (including the sum of \$45, 715, 162 01, repaid into the treasury upon counter-warrants).....	1, 138, 794, 817 28
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Showing an excess of receipts over disbursements of....	37, 981, 265 29
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The appropriation warrants numbered 140, and the transfer warrants 10. The whole number of warrants was 40,814.

The revenues of the government may be stated in brief as follows:

From customs.....	\$176, 417, 810 88
From internal taxes.....	266, 027, 537 43
From lands.....	1, 163, 575 76
From miscellaneous sources, the larger portion of which arises out of the issues and redemptions of the public debt, in its various forms.....	687, 451, 996 49
From repayments into the treasury of money drawn but not expended, which necessarily enter into the accounts	45, 715, 162 01
	1, 176, 776, 082 57

The accounts examined, revised, and certified to the Register by the Comptroller embrace the following, received from the First and Fifth Auditors and the Commissioner of the General Land Office, viz:

<i>Judiciary.</i> —Embracing accounts of United States marshals for their fees and expenses of United States courts, of United States district attorneys, and of clerks and commissioners of United States courts..	1, 056
<i>Public debt.</i> —Embracing accounts for the redemption of United States stock and notes, interest on the public debt, United States Treasurer's accounts, United States assistant treasurer's accounts, and all matters pertinent thereto.....	2, 318
<i>Mint and branches.</i> —Embracing accounts of gold and silver bullion, of expenses, repairs, salaries of employes, &c., &c.....	61
<i>Public printing.</i> —Embracing accounts for the public printing, for binding, and for paper.....	63
<i>Territorial printing.</i> —Embracing accounts of paper, printing, and binding laws of territorial legislatures.....	35
<i>Congressional.</i> —Embracing accounts for contingent expenses of the Senate and House of Representatives.....	57
<i>Land.</i> —Embracing accounts of registers and receivers of land offices, surveyors general and their deputies, and of lands erroneously sold..	1, 143

<i>Steamboat inspectors.</i> —Salaries and incidental expenses.....	460
<i>Property lost.</i> —In military service.....	185
<i>Diplomatic and consular.</i> —Embracing accounts arising from our intercourse with foreign nations, expenses of consuls for sick and disabled American seamen, and of our commercial agents in foreign countries	1, 586
Accounts of collectors of internal revenue.....	2, 126
Accounts of inspectors and special agents of internal revenue.....	1, 719
Accounts for repayment of taxes erroneously assessed.....	48
Accounts of assessors of internal revenue.....	1, 078
Accounts for drawback of internal revenue.....	4, 015
<i>Miscellaneous.</i> —Embracing accounts of disbursing agents for contingent expenses of the executive departments and public offices at Washington; salaries of judges and officers of United States courts; informers' shares of penalties under internal revenue laws, &c., &c..	2, 459
Letters written on official business.....	7, 513

Receipts of collectors of internal revenue examined, registered, and filed.....	3,728
Requisitions of collectors of internal revenue examined and reported on	2,611
Requisitions of United States marshals examined and reported on....	192
Requisitions for diplomatic and consular expenses.....	613

Under the detailed report of the finances, and of the transactions of the department, made by the Secretary to Congress, a fuller report of the business of this office is scarcely desirable, as it must necessarily, in a measure, repeat the statements of the Secretary, and in other respects be of small public utility.

The Comptroller hopes that the recommendation heretofore made by the Secretary to Congress relative to an increase in the compensation of the gentlemen employed in the department will receive the favorable consideration of that body.

The preceding statement of the business transacted in this office during the last fiscal year will convey but a slight impression of its magnitude and importance to persons not familiar with its details, and but a faint idea of the labors and responsibilities of the gentlemen employed in the office.

The examination and entry of the appropriation warrants on the books of the office, though these were but one hundred and forty in number, required a careful study and critical examination of every appropriation made by Congress, and, in fact, of almost every act passed; and the subject of transfer warrants sometimes involved the preliminary inquiry whether the transfer could be made, and at other times a discharge of the unpleasant duty of refusing to authorize it, though asked by the head of a department.

And when a warrant upon the treasury is presented, an examination and decision whether it is authorized by law, and whether an appropriation to meet it exists, must be made. Many of these warrants contain drafts upon a variety of appropriations, so that the number of warrants drawn is small compared with the number of drafts upon the treasury embraced in them, and each of these drafts must have the same careful examination as a warrant drawn against a single appropriation requires.

Many of the accounts examined are accompanied by hundreds and thousands of vouchers, each requiring a critical examination of its form, its substance, and its legality. In one class of cases the number of accounts examined and certified was forty-eight, yet these forty-eight accounts included over thirty-five hundred separate and distinct claims of that number of persons.

The judiciary accounts include not only the fees of the several officers paid from the judiciary fund, but also the disbursements by marshals and others to witnesses and jurors, and for other expenses of the courts, and the examination of these accounts requires a thorough knowledge of the fee bill and of the subjects of expenditure in the administration of justice, and also a general knowl-

edge of the laws under which the various courts are organized, and of the powers of courts, marshals, commissioners, &c.

The public debt accounts include payments of the principal and of the interest, whether of registered or coupon bonds, and notes, and embraces an almost innumerable list of items.

The mint accounts require a careful and accurate computation of the value of the gold and silver bullion received, and of their product in coin, so as to verify the accuracy or detect errors, if any, of the accounts rendered of the coinage. They also include the expenditures for salaries, repairs, &c.

Diplomatic and consular accounts require an accurate knowledge of the laws of Congress on these subjects, and especially of those laws concerning the expenditure of money, and of the powers and duties of ministers and consuls in that respect.

The internal revenue accounts, more numerous than any other class, demand the examination not only of a large number of accounts, but also of innumerable items and vouchers, and the decision of a great variety of questions, requiring of the clerks a careful study of those parts of the revenue laws connected with the subject of accounts, and with the duties and responsibilities of revenue officers.

Other accounts examined required great care, accuracy, and intelligence; and the examination of numerous requisitions imposed the duty of deciding whether appropriations existed to meet them, and whether the advances ought or ought not to be made.

It has also been a duty, often unpleasant and trying to both the Comptroller and his clerks, to interpose to prevent improper and illegal expenditures.

The increase of the business of the office may in a measure, but not wholly, be gathered from a comparison of that of the fiscal year ending June 30, 1861, with that of the last fiscal year:

The number of warrants issued during 1861, was.....	17,187
The number of warrants issued during 1867, was.....	40,814
The number of accounts revised and certified, 1861.....	7,998
The number of accounts revised and certified, 1867.....	18,409
The total receipts during 1861, were.....	\$83,206,693 54
The total, during 1867, exclusive of repayments.....	\$1,131,060,920 56
The disbursements during 1861 were.....	\$84,578,834 47
The disbursements during 1867, exclusive of repayments..	\$1,093,079,655 27

The number of clerks authorized during 1861 was nineteen; and during 1867, twenty-four. It is proper to say, however, that during the past year the number employed averaged thirty males and ten females, making a total of forty. While the force of the office is but double that allowed in 1861, the actual labor performed is more than fourfold that of the former year, and its magnitude and importance has increased in a still greater ratio.

It will be quite evident to any one who may look into the matter, that the business of the office cannot decrease for many years to come, and not materially until the present large public debt shall in a measure disappear. Under such circumstances the temporary employment of clerks, with uncertain and variable appropriations for their payment, is not so well calculated to secure efficiency, as a permanent employment with more liberal compensation.

I respectfully recommend that the Comptroller be authorized to employ such clerks as may be found necessary, not exceeding forty male and eight female clerks; and that he also be authorized to employ an assistant messenger.

Inasmuch as this office supervises the work of other offices, and its decisions are in the main final, the Comptroller thinks the clerks should be chiefly of the higher classes, and the compensation such as may secure character and ability, and induce persons possessing such qualities to remain in the office; and especi-

ally should those of long, faithful, and valuable services be more liberally remunerated than they are now.

The present rates of compensation to the clerks of this office were fixed during 1853, and were at that time of nearly, perhaps altogether, double their present value.

Respectfully submitted :

R. W. TAYLER, *Comptroller.*

The SECRETARY OF THE TREASURY.

REPORT OF THE SECOND COMPTROLLER.

TREASURY DEPARTMENT,
Second Comptroller's Office, October, 1867.

SIR : I have the honor to submit for your consideration a detailed statement of the operations of this bureau for the fiscal year ending June 30, 1867.

In order to exhibit as clearly as possible the condition of the business of the office, and to show how nearly the work of the several auditing bureaus, which is revised in this, has been completed, the number of accounts, &c., which have been received, as well as those which have been finally adjusted, is given.

The aggregate number of accounts of disbursing officers and agents received during the year, from the Second, Third, and Fourth Auditors, and also those revised in this office, is as follows :

	Received.	Passed.
From the Second Auditor for 1867.....	3, 307	2, 944
From the Third Auditor for 1867.....	9, 350	9, 460
From the Fourth Auditor for 1867.....	528	531
Total.....	13, 185	12, 935

The above gives only the accounts proper, not including the many cases which are referred for decision, nor the miscellaneous claims against the government which are settled in this bureau.

The following tabular statement exhibits in detail the number of each class of the accounts received and revised, and the amounts involved :

FROM SECOND AUDITOR.

Class.	Received.	Passed.	Amount involved.
Collecting, organizing, and drilling volunteers....	328	308	\$24, 413, 840
Contingent expenses War Department.....	97	97	254, 400
Indian	533	531	4, 250, 704
Military Asylum.....	2	2	1, 981
Medical	413	420	13, 332, 566
Ordnance and ordnance stores	252	260	9, 113, 332
Paymasters	1 283	976	124, 064, 877
Recruiting.....	399	350	1, 328, 010
Total from Second Auditor.....	3, 307	2, 944	176, 759, 710

FROM THIRD AUDITOR, 1867.

Class.	Received.	Passed.	Amount involved.
Army pensions.....	1, 025	1, 016	\$6, 719, 360
Engineering	95	99	15, 186, 145
Oregon and Washington war claims.....	83	117	28, 975
Quartermasters.....	4, 016	3, 930	1, 003, 371, 568
Subsistence	2, 645	2, 828	40, 029, 672
State claims	35	21	11, 165, 658
Lost horses	1, 423	1, 423	149, 318
Bureau of Refugees, Freedmen and Abandoned Lands.....	25	25	1, 087, 159
Signal corps	3	1	20, 037
Total from Third Auditor.....	9, 350	9, 460	1, 077, 757, 892

FROM FOURTH AUDITOR, 1867.

Class.	Received.	Passed.	Amount involved.
Navy agents.....	42	38	\$45, 297, 818
Navy paymasters.....	352	358	19, 035, 963
Marine corps.....	8	7	706, 508
Navy yard paymasters.....	62	76	50, 362, 973
Marine corps quartermasters.....	1	2	97, 666
Navy pension agents.....	63	50	152, 245
Total from Fourth Auditor.....	528	531	115, 653, 173

Certificate accounts.

FROM SECOND AUDITOR, 1867.

Class.	Received.	Passed.	Amount involved.
Surgeons' contract	837	837	\$82, 744
Soldiers' bounty.....	61, 261	62, 803	11, 475, 287
Total from Second Auditor.....	62, 098	63, 640	11, 558, 031

FROM FOURTH AUDITOR, 1867.

Class.	Received.	Passed.	Amount involved.
Sailors' pay list	3, 458	3, 487	\$579, 101
Prize money list.....	12, 217	12, 193	1, 861, 928
Prize list	112	163	
Total from Fourth Auditor.....	15, 787	15, 843	2, 441, 029

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For the purpose of comparing the amount of labor performed during the present year with that done during the preceding year, the work done during the latter period is brought forward, as follows :

The aggregate number of accounts received from the Second, Third, and Fourth Auditors, and finally adjusted in this office, during the fiscal years of 1866 and 1867, is—

For the year ending June 30, 1866	8, 737
For the year ending June 30, 1867	12, 935

Distributed as follows :

From the Second Auditor in 1866	2, 550
From the Third Auditor in 1866	5, 798
From the Fourth Auditor in 1866	389

Total in 1866	8, 737
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From the Second Auditor in 1867	2, 944
From the Third Auditor in 1867	9, 460
From the Fourth Auditor in 1867	531

Total in 1867	12, 935
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The aggregate number of certificate accounts received from the Second and Fourth Auditors for the present year is—

From the Second Auditor for arrears of pay and bounty due deceased and discharged soldiers for the year ending June 30, 1867	61, 261
From Second Auditor for salaries of contract surgeons	837
From Fourth Auditor for officers' and sailors' pay	3, 458
From Fourth Auditor for prize money	12, 217
From Fourth Auditor for prize lists	112

Total certificate accounts received in 1867	77, 885
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The number of certificate accounts revised in this office during the fiscal year of 1866 and 1867 is—

For the year ending June 30, 1866	107, 571
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Thus :

From the Second Auditor in 1866	77, 184
From the Second Auditor in 1866	4, 731
From the Fourth Auditor in 1866	25, 656

Total certificate accounts passed in 1866	107, 561
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From the Second Auditor in 1867	62, 803
From the Second Auditor in 1867	837
From the Fourth Auditor in 1867	15, 843

Total certificate accounts passed in 1867	79, 483
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Showing an excess of 1,598 certificate accounts revised over those received in 1867 ; the difference being accounts which remained on hand at the close of the fiscal year of 1866.

The entire number of prizes received for distribution in 1867 is 112.

The number of prizes adjudicated and prepared for distribution for the fiscal years 1866 and 1867 is—

For the year ending June 30, 1866.....	226
For the year ending June 30, 1867.....	163
showing an excess of prizes adjusted in 1867 over those received of 51; the difference being the prizes remaining on hand at the close of 1866.	

The aggregate amounts involved in the settlements of 1866 and 1867 is as follows:

For the year ending June 30, 1866.....	\$814, 805, 101
For the year ending June 30, 1867.....	<u>1, 384, 169, 835</u>

The number of requisitions upon the Secretary of the Treasury, examined, countersigned, and recorded, for the years 1866 and 1867, is as follows:

For the year ending June 30, 1866.....	9, 482
For the year ending June 30, 1867.....	<u>10, 956</u>

Thus for 1866:

Interior Department, 1866—

Pay or advance requisitions.....	1, 538
Refunding requisitions.....	94

Total Interior Department for 1866.....	<u>1, 632</u>
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War Department, 1866—

Pay or advance requisitions.....	3, 701
Refunding requisitions.....	764

Total War Department for 1866....	<u>4, 465</u>
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Navy Department, 1866—

Pay or advance requisitions.....	2, 367
Refunding requisitions.....	1, 018

Total Navy Department for 1866....	<u>3, 385</u>
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Interior Department, 1867—

Pay or advance requisitions.....	2, 244
Refunding requisitions.....	125

Total Interior Department for 1867.....	<u>2, 369</u>
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War Department, 1867—

Pay or advance requisitions.....	5, 269
Refunding requisitions.....	729

Total War Department for 1867....	<u>5, 998</u>
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Navy Department, 1867—

Pay or advance requisitions.....	1, 713
Refunding requisitions.....	876

Total Navy Department for 1867.....	<u>2, 589</u>
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The number of official letters written and recorded in the years 1866 and 1867 is as follows:

For the year ending June 30, 1866.....	2,704
For the year ending June 30, 1867.....	2,404

The number of pages of letter-book occupied in recording official letters during 1866 and 1867 is—

For the year ending June 30, 1866.....	949
For the year ending June 30, 1867.....	854

In addition to this amount of official correspondence, a very large number of cases is referred to this office, upon which decisions are made in each case. The number of such cases received and decided during the years 1866 and 1867 is—

For the year ending June 30, 1866.....	7,554
For the year ending June 30, 1867.....	2,731

Miscellaneous claims.

Many of these are for large amounts, and important questions of law are involved in their decision. As each may become a precedent, governing subsequent settlements of a like kind, their adjustment requires the exercise of sound discretion and judgment, and a thorough knowledge of the legal principles entering into their settlement, and frequently involves elaborate reports, in which the evidence and the law are fully discussed.

The number of these miscellaneous claims during the fiscal year 1867 is 273.

The number of contracts filed and recorded is—

For the year ending June 30, 1866.....	2,649
For the year ending June 30, 1867.....	2,468

The number of bonds of disbursing officers received and filed is—

For the year ending June 30, 1866.....	146
For the year ending June 30, 1867.....	406

The number of charter-parties filed is—

For the year ending June 30, 1866.....	140
For the year ending June 30, 1867.....	189

The number of pensioners whose names have been recorded, on reports received from the Commissioner of Pensions, is—

For the year ending June 30, 1866.....	54,120
For the year ending June 30, 1867.....	79,871

In the work of examining the accounts passed by this office 125,615 muster-rolls were revised, and 1,620,156 individual vouchers were examined and the necessary computations made.

The average number of clerks engaged in this office during the fiscal year is 96, including ladies, employed chiefly as copyists. The number of clerks in the Second, Third, and Fourth Auditor's offices, the Pension Office, and the Indian Office, engaged on accounts which are revised in this office is 349, arranged as follows:

In the Second Auditor's office.....	139
In the Third Auditor's office.....	151
In the Fourth Auditor's office.....	37
In the Pension Office.....	18
In the Indian Office.....	4

Total.....	349
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The mere enumeration of accounts received and adjusted, however, can give but little idea of the actual labor performed. Questions arise in the adjustment of claims, (many of which involve large sums,) requiring, on the part of those intrusted with their settlement, a thorough knowledge of the rules and regulations for the army and navy affecting such settlements, of the acts of Congress relating thereto, and of the precedents and regulations of this bureau, as applied from the date of its organization to the present time.

Respectfully submitted :

J. M. BRODHEAD,
Comptroller.

Hon. HUGH McCULLOCH,
Secretary of the Treasury.

REPORT OF THE COMMISSIONER OF CUSTOMS.

TREASURY DEPARTMENT,

Office of Commissioner of Customs, October 15, 1867.

SIR: I have the honor to present you my annual report:

In the accounting branch of this bureau the number of customs accounts received for adjustment during the fiscal year ending June 30, was	4,449
Number adjusted	4,278
Number returned to First Auditor	48
Number of estimates received	2,288
Number of requisitions drawn	2,256
Number of returns received and examined	5,262
Number of letters received	5,143
Number of letters written	13,430
Amount of requisitions made	\$15,210,529 94

In the branch of captured and abandoned property and internal and coastwise intercourse the number of accounts received was as follows	107
Number passed	126
Number returned to the Auditor	27
Number of letters received	420
Number of letters recorded	522
Number of letters written	512
Number of requisitions drawn	103
Amount of requisitions made	\$3,430,867 48

It will be observed that the number of accounts is small, but the amounts as shown by the requisitions very large. They are of a most perplexing character, and involve great labor and careful investigation.

In my last annual report I spoke of the perplexity experienced by this office, calling for patience as well as care, owing to the inexperience of most of the customs officers in the States lately in rebellion, and the difficulty of getting those sufficiently acquainted with business generally to acquire a knowledge of the revenue laws and the duties of their respective offices. This perplexity has been considerably lessened by one year's experience, but has by no means wholly ceased. The accounts of some of the officers in those States have been in great confusion, but order is gradually coming out of chaos. Another source of embarrassment which then existed and was mentioned in my last report, namely, the absence in some parts of those States of the proper law officers and courts whereby the revenue laws could be enforced, has been in a great measure removed by the resumption by the judicial officers of their respective duties.

I feel it my duty to call your attention to the fact that the compensation allowed by law to some of the collectors and other officers of customs in most of the States lately in rebellion is wholly inadequate to pay for the services of men competent to perform the duties of those offices; and the same remark may be made in regard to the compensation allowed by law to some officers of customs in other States. The salaries of these officers were fixed when a very different scale of prices for labor, rent, provisions, and clothing prevailed than that which now rules the market; in other words, when money was worth very much more than it now is, and would command a very large share more of the necessities of life, especially that money or currency in which officers of the government, except foreign ministers and consuls, are paid. In some instances it has been impossible to obtain the services of competent men for the compensation allowed by law, and resort has been had to the plan of conferring double appointments and compensations, though the duties performed are those belong-

ing to a single office only—a practice only justifiable upon the ground of absolute necessity. It has become necessary that the laws relating to the compensation of customs officers should be revised; and I shall have the honor of submitting a bill for that purpose to you, to be submitted to Congress should it meet your approbation.

If it becomes me to speak of the officers of customs, I have great pleasure in saying that, with some exceptions, I can bear testimony of their competency, fidelity, promptitude, and earnestness in performing the duties of their respective offices; and on the part of collectors, of requiring this of those under their supervision. As a general rule, I doubt whether the revenue laws were ever more rigidly enforced, and their duties more faithfully and efficiently performed by the customs officers than they have been for the last two or three years. Most of the collectors have had several years' experience in their several positions, which is no less necessary and important to the proper discharge of their duties than it is in other branches of business, professions, trades, agriculture, or the arts—an idea quite at variance with the popular one, which is, that *anybody* can perform the duties of *any* office, even without experience or training.

Smuggling, the prevention of which is assigned to this office, has been less successful during the past year than it has been heretofore, since our high tariff of duties upon foreign importations so strongly tempted the cupidity of the smuggler. It has only been repressed, however, by constant, unremitted vigilance on the part of customs officers and the special agents who have been necessarily employed to watch and counteract the smuggler, detect his operations, seize him and his smuggled goods, and prosecute the cases in court. The moment this vigilance is relaxed, or the sentinels set to watch the operations of contrabandists withdrawn, that moment would be seen, or felt, the same activity among those who prefer unlawful to lawful employment and gains, as existed before they were so closely watched, and so relentlessly pursued, arrested, and prosecuted. They are only intimidated, not annihilated; their name is legion, and they swarm along the whole frontier.

Special agents and detectives, acting under my instructions, have, during the past year, been very successful in ferreting out and bringing to light cases of smuggling which had been successfully accomplished one, two, and, in some instances, three years before—among these some large operations—in all of which the evil doers have been compelled to disgorge not only their ill-gotten gains, but in some cases large sums besides. Detection, in these instances, has come upon them with chilling surprise. They had flattered themselves that time had obliterated their tracks, and that their large profits were secure in their vaults, or as investments in other operations; but to be suddenly and unexpectedly confronted by an officer of the law, in their fancied security, and compelled either to "own up," and compromise as best they could, or be bound over to court, was such "a change of the spirit of their dreams" as they had not calculated on. Those who have thus been overtaken are not likely to re-engage in similar illegal transactions. Many a wholesome lesson of this kind has been inflicted during the past year, to the great benefit of the public treasury. But smuggling has not ceased; it has sought other and more devious roads than those heretofore travelled, and is carried on in a more systematic way by those who undertake it on a larger scale, and with corresponding capital. I have reason to believe that extensive combinations have been formed by men in this country and in Europe, who have large means at command, to run foreign goods into this country without the payment of duties. Indeed, those combinations have existed for some time past, and they have probably been, to a considerable extent, successful in their operations.

The facilities for smuggling afforded by the great extent of our frontier, and its peculiar and varied nature, have been fully portrayed in former reports. They are apparent to the most casual observer; but no one can fully realize

them who has never travelled along our northern boundary line from Eastport, Maine, to Port Angeles, Washington Territory, a distance of from three to four thousand miles, or who has never attempted to stop blockade-running along our southern coast. But perhaps, after all, the port of New York—a labyrinthine world of itself—affords as great, if not greater, facilities for defrauding the revenue, by evading payment of duties, as any other locality; and I have reason to believe that the most of what is done there is done on a large scale.

It has been found ineffectual to rely upon the ordinary officers of customs for the prevention of smuggling—to ferret out, pursue, arrest, and bring to justice these violators of the laws, to procure the necessary testimony to convict them—in short, to enforce the law and its penalties upon them, to do which often requires months of labor, hundreds of miles of travel, and a considerable expenditure of money. This cannot be done by ordinary customs officers, whose duties require them to be daily on duty at the same place. Even collectors are unable to give the time and attention necessary to perform this peculiar work—a work requiring special aptitudes for its successful accomplishment which few collectors, and few men, possess. I have, therefore, been compelled, by necessity, to ask for the appointment of and to employ special agents, assistant agents, and inspectors, whose labors have been arduous, incessant, and highly successful. True, they are stimulated by the hope of pecuniary reward, namely, the share allowed by law to the informer, out of all fines, penalties, and forfeitures; but who is not stimulated by the hope of gain? Who can be expected to work for the public night and day, in hot weather and in cold, in fair weather and in foul, often exposed to its inclemencies for many days and nights at a time, for the mere pleasure or honor of serving the government?

The employment of this force has been somewhat expensive; but the table here presented will show that their employment has been profitable to the government, as comparing receipts and expenditures. They have caused much more to be paid into the treasury than the payment of their expenses has taken out of it. But besides what has been paid into the treasury through their instrumentality, they have been the means of large amounts of duties being paid which would not have been, but for their vigor and vigilance in detecting, pursuing, arresting, prosecuting, and causing to be punished, those violators of the laws. Wherever they have operated they have given the smuggler neither peace nor rest.

You will observe that this table does not show the money paid into the treasury as compromises and compositions, where no merchandise has been seized, which amounts to a large sum, not less, probably, than \$200,000.

You will note that the labors of those who have been employed in the preventive service, under my instructions, have been exclusively upon *terra firma*; I have control of no means whatever of pursuing smugglers on the water. The revenue cutters, whose object, in part, at least, it is presumed, is to perform this service, are in no degree under my control. That many of these cutters have done anything to prevent smuggling, I presume will not be claimed by their officers, not from want of inclination, perhaps, to render service, but from their utter unfitness. The vessels, or steamers, used as revenue cutters are altogether too large for the service. They can be seen afar off by the small craft, by means of which smuggling on the coast is done, and long ere the cutters can desecy the latter they have taken shelter behind some island, run into some inlet, bayou, or river, within ten miles of which, perhaps, the cutters cannot approach. What is needed, in place of these large and very expensive steamers, is small, light-draught boats, that have speed enough to overhaul any water craft, and which will require not more than five hands to man them. With such crafts, smuggling along the coast may be prevented; with those now in the service, never. Economy and efficiency both, I think, require that the present boats, with a few exceptions, should be replaced by such as I have indicated. Large boats, such as the

Mahoning, at Portland, should be retained at some ports to render service to ships in distress; but for the purpose of preventing smuggling they are of little use.

In some localities on the lakes, small, light-draught, fast boats would be eminently useful; and especially would they be on the St. Lawrence, the Detroit, the Huron, and the St. Mary's rivers, where nothing but these can prevent illegal traffic being carried on almost *ad libitum*.

Statement showing the estimated value of seizures made in the various collection districts of the United States, during the fiscal year ending June 30, 1867; also the additional expense incurred thereby.

District.	Estimated value.	Additional expense.
Bangor	\$3,281 00	\$4,527 34
Bath	2,539 00	.....
Belfast	55 58	12 38
Frenchman's bay	33 70	18 92
Kennebunk .....	.....	764 82
Machias	3,942 85	1,766 25
Passamaquoddy	8,680 54	12,287 50
Castine	16,125 00	248 86
Portland and Falmouth	15,626 27	389 92
Saco .....	.....	.....
Waldoborough	15,400 00	15 00
Wiscasset .....	.....	.....
York .....	.....	.....
Portsmouth, N. H.	3,764 36	2,676 50
Vermont	56,984 08	.....
Bristol and Warren .....	.....	.....
Newport .....	.....	.....
Providence	7,680 00	912 50
Fairfield	3,200 00	130 00
Middletown .....	.....	.....
New Haven	135 05	112 50
New London .....	.....	.....
Stonington .....	.....	.....
Barnstable	303 00	.....
Boston and Charlestown	41,954 49	4,759 30
Edgartown .....	.....	3,845 75
Fall River .....	.....	.....
Gloucester	286 00	2,131 02
Marblehead	25 00	.....
Nantucket .....	.....	563 25
New Bedford	5,433 00	.....
Newburyport	147 96	.....
Plymouth .....	.....	.....
Salem and Beverly .....	.....	.....
Buffalo Creek	14,213 40	.....
Cape Vincent	12,725 40	.....
Champlain	21,990 20	11,709 16
Dunkirk	96 63	2,737 50
Genesee	4,807 48	5,195 50
New York	731,070 35	.....
Niagara	15,557 08	.....
Oswegatchie	18,274 22	188 50
Oswego	2,869 00	118 00
Sag Harbor .....	.....	.....
Bridgetown .....	.....	.....
Burlington .....	.....	.....
Great Egg Harbor .....	.....	.....
Little Egg Harbor .....	.....	.....
Newark	271 48	.....
Perth Amboy .....	.....	.....

Statement showing the estimated value of seizures, &c.—Continued.

District.	Estimated value.	Additional expense.
Philadelphia, Penn.	114 00	.....
Erie, Penn. ....	.....	.....
Delaware. ....	.....	.....
Georgetown, D. C. ....	.....	.....
Annapolis. ....	.....	.....
Baltimore.	1,198 44	.....
Easton. ....	.....	.....
Alexandria. ....	.....	.....
Cherrystone. ....	.....	.....
Richmond. ....	.....	.....
Norfolk and Portsmouth.	110 00	.....
Petersburg. ....	.....	.....
Tappahannock. ....	.....	.....
Yorktown. ....	.....	.....
Beaufort. ....	.....	.....
Pamlico. ....	.....	.....
Albemarle. ....	.....	1,298 17
Wilmington.	3,440 59	571 55
Beaufort. ....	.....	.....
Charleston.	8,777 87	587 48
Georgetown.	317 70	38 07
Brunswick, Ga., (no report.) ....	.....	.....
Savannah, Ga.	187 35	39 39
St. Mary's, Ga. ....	.....	.....
Mobile, Ala.	191 00	.....
Pearl River, Miss. ....	.....	.....
Natchez, Miss. ....	.....	.....
Vicksburg, Miss. ....	.....	.....
New Orleans, La.	218,443 39	.....
Appalachicola, Fla.	3,710 00	26 00
Fernandina, Fla.	657 42	178 10
Key West, Fla.	299 04	14 94
Pensacola, Fla. ....	.....	.....
St. Augustine, Fla. ....	.....	.....
St. John's, Fla.	231 00	9 00
St. Mark's, Fla.	198 98	6 00
Brazos de Santiago, Texas.	7,850 23	95 51
Saluria, Texas, (no report.) ....	.....	.....
Texas, Texas. ....	.....	.....
Paso del Norte, Texas.	5,460 00	.....
Cuyahoga, Ohio.	226 56	135 50
Miami, Ohio. ....	.....	769 00
Sandusky, Ohio. ....	.....	.....
Detroit, Mich.	15,114 59	7,742 85
Port Huron, Mich.	4,791 15	264 00
Michilimackinac, Mich.	6,609 60	.....
Michigan, Mich.	5,400 00	.....
Chicago, Ill.	35,252 52	8 50
Milwaukee, Wis.	1,050 00	1,199 83
Minnesota.	139 30	.....
San Francisco, Cal.	137,355 83	.....
Oregon, (no report.) ....	.....	246 38
Puget's Sound, Wash. Ter.	3,511 72	.....
Montana and Idaho. ....	.....	.....
Special agents. ....	.....	41,401 58
Special inspectors. ....	.....	6,840 67
	1,268,140 40	116,582 99

The foregoing statement, it will be observed, is somewhat incomplete, as from many ports no returns of seizures have been made; but it gives a pretty correct idea of what has been done during the past year, and the extra expense incurred in protecting the revenue. In my annual report last year I took occasion to remark that in putting down smuggling, much depends on the manner of enforcing the laws upon those who are detected, arrested, and brought before the United States courts; that the mere forfeiture of the goods, or the imposing of light, trivial fines could never put a stop to this nefarious practice. I am now glad to believe that the courts, generally, before whom these offenders are brought take the same view of the matter, and that it is only in exceptional cases that the convicted smuggler will find the court disposed to deal leniently with him. This will greatly aid the labors of the officers whose duty it is to protect the revenue.

By the act of 2d March, 1799, he who gives information upon which forfeitures are made for violations of the revenue laws is entitled to one-fourth of the amount of such forfeitures, after deducting the necessary expenses. It has been by means of this incentive that so large an amount of smuggled goods have been seized during the past year; withdraw it, and smuggling will become not only a highly profitable business, but one that may be prosecuted with comparatively little risk. It is this hope of gain thus held out which induces the inhabitants, farmers and others, along the frontier to give information to special agents and other officers of customs of smuggling going on near them, or which is intended to be effected. They give this information invariably under an assurance that their names are not to be made known, otherwise their property, if not their lives, would be in peril. Withdraw this inducement, and their lips would be sealed and the smuggler secure.

I make these remarks because the act of March 2, 1867, does, in part, and to a very great extent, withdraw this inducement, and if it shall remain in force will greatly embarrass the preventive and protective operations of the customs officers. I most earnestly, therefore, recommend that Congress be asked to repeal said act, or so much of it at least, as materially changes the act of 1799, which has long proved so beneficial and justified the wisdom of its authors.

The transfer to this office, from the Secretary's, of an important branch of business, that relating to the warehousing of goods and keeping the warehouse accounts, creates the necessity of having six additional clerks. Of these, two should be of the fourth class and four of the third class.

I have respectfully to ask for a reclassification of the clerks of this bureau, and for an assistant messenger. This, you are aware, is one of the three revising bureaus. All accounts relating to revenue from customs, or which have to be paid out of appropriations to pay the expense of collecting revenue from customs, which include customs accounts proper, marine hospital accounts, light-house accounts, accounts for the building and repair of custom-houses, and revenue-cutter accounts, after being audited by the First Auditor, are revised (and corrected if necessary) by this office; and it is a singular anomaly in official business that clerks of the first and second classes in this office revise and correct accounts which have gone through the hands of clerks of the third class in the First Auditor's office. The law now authorizes in this bureau the following number of clerks, namely: seven of the first class; nine of the second; six of the third; and two only of the fourth. I respectfully recommend that this number may be classified thus, namely: five of the fourth class; eight of the third; eight of the second; and three of the first.

Very respectfully, your obedient servant,

N. SARGENT,

Commissioner of Customs.

Hon. HUGH McCULLOCH,

Secretary of the Treasury.

REPORT OF THE FIRST AUDITOR.

TREASURY DEPARTMENT,

First Auditor's Office, October 22, 1867.

SIR: I have the honor to submit the following report of the operations of this office for the fiscal year ending June 30, 1867:

Accounts adjusted.	Number of accounts.	Amounts.
RECEIPTS.		
Collectors of customs.....	1,403	\$179,776,687 13
Collectors under steamboat act.....	511	232,912 20
Internal and coastwise intercourse.....	29	56,921 10
Captured and abandoned property.....	72	1,699,345 73
Mint and assay offices.....	17	37,042,213 01
Receipts from fines, penalties, and forfeitures.....	17	72,799 58
Seamen's wages forfeited, &c.....	6	4,053 06
Total.....	2,055	218,884,931 81
DISBURSEMENTS.		
Collectors as disbursing agents of the treasury.....	1,128	\$5,631,272 01
Official emoluments of collectors, naval officers, and surveyors.....	893	1 139,271 30
Additional compensation of collectors, naval officers, and surveyors.....	11	1,871 78
Excess of deposits for unascertained duties.....	142	2,502,090 81
Debentures, drawbacks, bounties, and allowances.....	138	796,625 60
Special examiner of drugs.....	46	4,276 87
Superintendents of lights, &c.....	366	1,253,593 75
Agents of marine hospitals.....	654	563,620 99
Accounts for duties and fees illegally exacted, fines remitted, judgments satisfied, and net proceeds of unclaimed merchandise paid.....	292	160,917 46
Judiciary accounts.....	1,303	1,392,122 88
Redemption of United States stock, Oregon war debt, Texan indemnity bonds, and treasury notes received in payment of duties.....	52	3,498,953 00
Payment of interest on the public debt.....	203	140,479,854 30
Redemption of the seven-thirties treasury notes.....	314	324,019,414 33
Redemption of certificates of indebtedness.....	23	55,137,877 19
Redemption of certificates of temporary loan.....	557	109,123,071 94
Reimbursement of the Treasurer of the United States for compound interest notes, fractional currency, and gold certificates destroyed by burning.....	190	253,687,181 51
Inspectors of steam vessels for travelling expenses, &c.....	256	35,493 38
Superintendent of Public Printing.....	87	1,768,500 74
Insane Asylum, District of Columbia.....	6	132,793 59
Columbia Institution for the Deaf and Dumb.....	12	84,422 29
Designated depositaries for additional compensation.....	3	2,842 29
Designated depositaries for contingent expenses.....	26	3,804 87
Construction and repairs of public buildings.....	625	1,572,027 42
Life-saving stations.....	24	17,155 54
Timber agents.....	8	2,249 90
Contingent expenses of the Senate and House of Representatives, and of the several departments of the government.....	388	2,748,287 80
Mints and assay offices.....	66	34,896,026 83
Territorial accounts.....	12	131,131 78
Captured and abandoned property.....	72	1,699,345 73
Salaries of the civil list paid directly from the treasury.....	1,130	445,546 89
Coast survey.....	27	498,167 56

Accounts adjusted.	Number of accounts.	Amounts.
DISBURSEMENTS.—Continued.		
Disbursing clerks for paying salaries.....	313	\$6, 313, 415 84
Withdrawals of applications for patents.....	3	480 00
Treasurer of the United States for general receipts and expenditures.....	3	1, 356, 537, 616 36
Distribution of fines, penalties, and forfeitures.....	32	3, 055 37
Commissioner of Public Buildings.....	145	300, 213 54
Commissioner of Agriculture.....	15	72, 771 96
Capitol extension, new dome, and Patent Office building...	17	373, 739 80
Miscellaneous	1, 230	32, 602, 465 88
Total.....	10, 812	2, 339, 633, 571 08

Reports and certificates recorded	10, 823
Letters written.....	1, 735
Letters recorded.....	1, 735
Powers of attorney registered and filed.....	2, 973
Acknowledgments of accounts written.....	7, 201
Requisitions answered.....	445
Judiciary emolument accounts entered and referred.....	429
Total.....	25, 341

T. L. SMITH, Auditor.

Hon. HUGH McCULLOCH,
Secretary of the Treasury.

REPORT OF THE SECOND AUDITOR.

SECOND AUDITOR'S OFFICE,
Treasury Department, October 31, 1867.

SIR: I have the honor to submit herewith the annual report of this office for the fiscal year ending June 30, 1867.

Statement of the operations of the Second Auditor's office during the fiscal year ending June 30, 1867, showing the number of accounts settled, and the expenditures embraced therein, and in general the other duties pertaining to the business of the office; prepared in accordance with instructions from the Secretary of the Treasury.

The whole number of accounts settled during the year is 68,364, embracing an expenditure of \$240,895,086 55, under the following heads, viz:

PAYMASTERS' DIVISION.

Paymasters' accounts.....	\$180, 806, 791 41
Amount withheld from pay of soldiers of the volunteer force on account of arms and accoutrements retained by them, in accordance with General Order No. 101 of the War Department, dated May 30, 1865, and turned over to Ordnance department	1, 343, 294 81

Amount of fines, forfeitures, &c., for support of the national asylum for disabled volunteer soldiers, found to have accrued from all sources, to and including June 30, 1867, and turned over to said asylum	\$611,389 87
Amount paid to treasurer of Soldiers' Home for stoppages, fines, &c., against soldiers of the regular army, as per paymasters' accounts	40,000 00
	<hr/> \$183,041,476 09

ORDNANCE, MEDICAL, QUARTERMASTERS', AND MISCELLANEOUS DIVISION.

Ordinance disbursing officers' accounts	\$11,184,692 45
Ordinance private claims	1,129,265 14
Medical and hospital disbursing officers' accounts	10,172,725 62
Medical and hospital private claims	222,202 96
Expended by disbursing officers out of quartermasters' funds, not chargeable to said funds, but to war appropriations, on the books of Second Auditor's office ...	86,567 50
Miscellaneous :	
Contingencies of the army	112,023 72
Supplies, &c., of prisoners of war	68,117 18
Secret service fund	29,500 00
Expenses of the commanding general's office	19,179 96
Pay and supplies of hundred-days volunteers	7,094 81
Medical and surgical history and statistics	5,522 06
Copying official reports	4,997 88
Compensation and expenses of commissioners, act of April 19, 1864	3,716 00
Artificial limbs for soldiers and seamen ...	1,475 00
Purchase of books of tactics	1,024 75
Contingent expenses of Adjutant General's department	944 05
Supplying arms and munitions of war to loyal citizens in revolted States	459 10
Providing for the comfort of sick and discharged soldiers	400 00
Medals of honor	27 50
Act for relief of Jas. P. Johnson, July 25, 1866	202 50
Act for relief of certain musicians and soldiers at Fort Sumter	43 00
	<hr/> 23,050,181 18

RECRUITING DIVISION.

Recruiting officers' accounts, regular army	332,577 58
Disbursing officers' accounts under the following appropriations :	
Collecting, organizing, and drilling	4,285,596 39
Pay of bounty to volunteers and regulars ..	8,794,786 38

Draft and substitute fund	\$6, 379, 131 03	
Pay of the army.....	749 00	
Claims for refundment of money deposited by recruits.....	98, 597 21	
		<u>\$19, 891, 437 59</u>

PAY AND BOUNTY DIVISION.

Claims for arrears of pay and bounty to discharged and deceased officers and soldiers	10, 614, 390 31	
Amount paid to Soldiers' Home from stoppages and fines adjudged against soldiers of the regular army, forfeitures on account of desertion, and moneys belonging to estates of deceased soldiers unclaimed for three years; the same being set apart for support of said Home	24, 392 47	
		<u>10, 638, 782 78</u>

INDIAN DIVISION.

Superintendents and Indian agents' accounts and private claims.....	4, 273, 208 91	
Total expenditures.....	240, 895, 086 55	

Property accounts examined and adjusted	141, 698	
Requisitions registered and posted, 2,401; amounting to....	\$55, 47, 4219 36	
Letters, claims, &c., received, briefed, and registered.....	486, 305	
Letters written, recorded, and mailed.....	478, 477	
Certificates from rolls furnished to Paymaster General and Commissioner of Pensions.....	134, 328	
Claims for arrears of pay and bounty examined and rejected	27, 236	

In addition to the above, various statements and reports have been prepared and transmitted from the office, as follows:

Annual statement of disbursements in the department of Indian affairs for the fiscal year ending June 30, 1866; prepared for Congress.

Annual statement of the recruiting fund; prepared for the Adjutant General of the army.

Annual statement of the contingencies of the army; prepared in duplicate for the Secretary of War.

Annual statement of the contingent expenses of this office; transmitted to the Secretary of the Treasury.

Annual statement of the clerks and other persons employed in this office during the year 1866, or any part thereof, showing the amount paid to each on account of salary, with the place of residence, &c., in pursuance of the 11th section of the act of 26th August, 1842, and resolution of the House of Representatives of the 13th January, 1846; transmitted to the Secretary of the Treasury.

Annual report of balances on the books of this office remaining unaccounted for more than one year; transmitted to the First Comptroller.

Annual report of balances on the books of this office remaining unaccounted for more than three years; transmitted to the First Comptroller.

Monthly reports of the clerks in this office, submitted each month to the Secretary of the Treasury, with a tabular statement showing the amount of business transacted in the office during the month, and the number of accounts remaining unsettled at the close of the month.

Statement showing the name, place of birth, residence, when appointed, and annual salary of each person employed in this office on the 30th of September, 1866; transmitted to the Register of the Treasury.

To the regular and legitimate labors of the office, increased by the presentation of more than a quarter of a million of claims under the resolution of July 26, 1863, granting bounty to colored soldiers and their heirs, and the act of July 28, 1866, giving additional bounty to the heirs of certain deceased soldiers, there have been added between eight and nine thousand claims, by soldiers, for the additional bounty, who have lost their discharges, and several thousand more from the heirs of soldiers who died in rebel prisons for commutation of rations under the acts of the last session of the 39th Congress. The office has also been called upon to make examination of the rolls and report to the Paymaster General the data from which the claims of discharged soldiers for additional bounty may be either rejected or paid. A large force of clerks has been detailed for that purpose, and every possible effort has been made that could be, without impairing the efficiency of the office and neglecting its legitimate work, to furnish replies as speedily as possible. It could not be expected that the claims of the heirs of deceased soldiers, or of soldiers who have lost their discharges, which have been presented to the office for settlement, should be laid aside for the purpose of making larger reports to the Paymaster General. As many men have been and are now engaged in obtaining information from the rolls, for the purpose of making settlements in this office and reports to the Paymaster General, as experience has proved can be profitably employed. The rolls are vouchers in paymasters accounts which are undergoing or awaiting settlement, and, at the risk of injury, misplacement, or loss, it is necessary to use them in the settlement of all claims for bounty and arrears of pay. In the general movement of the business between this office and the Second Comptroller's, where settlements are revised, there are constantly, upon the average, twenty thousand rolls at his office with the settlements from this. It will be apparent that to secure the safety of the rolls and the regular and certain conduct of the business, there must be a limit to the number of clerks that can be employed in their examination. There has been no lack, either of desire or effort, to meet the just expectation of the country in the settlement of these claims, and the belief is warranted that in one year from this date the settlement of the claims of heirs for additional bounty will have been completed. As the labor upon this class of work diminishes, the force occupied in answering inquiries from the Paymaster General can be increased and greater expedition given to that branch of business. Up to the first of October, fifty-nine thousand inquiries had accumulated in the office. On that day one hundred and sixty-six thousand inquiries were sent in, and on the sixteenth of October seventy thousand more. At the present rate of making replies it will require about two years to report back the information called for, but if the business of the office is not increased by future legislation, it is believed that these claims can be disposed of in the course of eighteen months. These are understood to be all the claims of this class which have been presented and not paid, and probably embracing very nearly all that can be made under the act of July 28, 1866.

The frequent frauds that have been attempted, and sometimes successfully, both by forgery and perjury, have compelled the most careful scrutiny of all claims presented in favor of soldiers or their heirs. Over twenty thousand dollars have been collected and turned into the treasury during the past sixteen months, which had been fraudulently obtained from it, but owing to the time which had elapsed after the commission of the fraud before its discovery, it has not been practicable, in many of the cases, to sustain a criminal prosecution against the parties, when the evidence of guilt was most conclusive. I respectfully ask that the attention of Congress may be invited to supplying a remedy, by extending the time within which persons guilty of frauds may be criminally

prosecuted, as the courts have decided that the act of Congress of March 2, 1862, does not apply to such cases.

While referring to previous annual reports from this office upon the same point, I feel compelled to urge the imperative necessity for a reorganization, under the general plan heretofore presented by you to Congress for the reorganization of your department. During the last five years and a half the general business of this office has been increased thirtyfold beyond what it was before the war, increasing in nearly a similar ratio its labors, cares, and responsibilities: Owing to this extraordinary increase of its duties and the number of clerks employed, no office under the government probably suffers so much as this, for want of a proper organization. It is allowed by law three hundred and eighty-three clerks, and that number is employed; but there are now two hundred and thirteen candidates for every vacancy that may occur of a second class clerkship. A very large number of these have served faithfully two, three, and some four years, whose services are valuable to the government, and who are performing the same labor for twelve hundred dollars in currency, that before the war would have entitled them to fourteen or sixteen hundred dollars a year in gold; yet they cannot have promotion, because the law does not give them an opportunity, and when a vacancy occurs, the onerous responsibility rests upon the head of the office of seeming to deny the claims of all but the one, who is recommended to fill it. I cannot speak in other than terms of commendation of most of the gentlemen employed in the office, but it cannot be expected that under its present organization, while so much is demanded of it, that its work will be executed as cheerfully, promptly, and efficiently as it would be if proper encouragement to effort could be given in the form of promotion, and a judicious distinction could be made between those who are capable, faithful, and interested in their work and those who are not.

Regarding a reorganization of the office to be imperatively demanded as an act of justice to these gentlemen, as well as to secure proper efficiency and discipline, I have felt required to call your attention again to the subject.

I am, sir, very respectfully, your obedient servant,

E. B. FRENCH, *Auditor.*

The SECRETARY OF THE TREASURY.

REPORT OF THE THIRD AUDITOR.

TREASURY DEPARTMENT,

Third Auditor's Office, October 24, 1867.

SIR: I have the honor to report the operations of this office for the fiscal year ending June 30, 1867, and for the first quarter of the current fiscal year, with such observations and suggestions as seem proper relative to the business of this office and the laws and regulations by which that business is governed.

During the fiscal year ending June 30, 1867, requisitions were drawn on the Secretary of the Treasury by the Secretary of War as follows, to wit:

In favor of disbursing officers of the quartermaster department	\$55, 962, 168 67
In favor of commissaries of subsistence	10, 895, 040 04
In favor of engineer department	3, 628, 021 89
In favor of agents for paying pensions, (Secretary of the Interior)	19, 408, 088 69
For paying claims for lost horses, &c.,	505, 502 59
For paying Bureau of Freedmen, Refugees and Abandoned Lands	2, 836, 597 27

For paying commutations of rations.....	\$55,000 00
For paying 20 per cent. compensation.....	71,422 40
For relief of destitute freedmen in the District of Columbia..	15,000 00
	<hr/>
	93,377,241 55
	<hr/>

There were counter requisitions drawn on sundry persons in favor of the Treasurer of the United States, amounting to \$16,707,893 68, as follows, to wit:

Amount of Third Auditor's transfers in settlements.....	\$13,315,802 05
Amount of Second Auditor's transfers in settlements.....	92,200 49
Amount of Fourth Auditor's transfers in settlements.....	4,649 16
Amount of cancelled requisitions and drafts.....	11,184 00
Amount of deposits	3,284,057 98
	<hr/>
	16,707,893 68
	<hr/>

Amount advanced to disbursing officers, agents, and States..	\$295,907,387 99
Amount of claims paid	4,466,689 79
	<hr/>
Total amount of settlements.....	300,374,077 78
	<hr/>

Operations of the Quartermasters' Division during the fiscal year ending June 30, 1867.

	Money accounts.		Property accounts.	Supplemental settlements.			Signal accounts.			Total.	
	Number.	Am't involved.		Property.	Money.	Involved.	Property.	Money.	Involved.	Number.	Am't involved.
RECEIVED.											
Remaining unsettled June 30, 1866.....	1, 712	\$189,994,887 91	26,885				33	12	\$2,229 07	28,642	\$189,997,116 98
Received during the month of July, 1866.....	395	35,110,636 29	1,144		51	\$522 44	4	1	332 45	1,585	35,111,491 18
Do.....do.....August, 1866.....	519	34,537,037 31	1,363		45	37,589 62				1,927	34,574,626 93
Do.....do.....September, 1866.....	75	25,534,281 05	981	68	28	2,510 50	3	2	564 79	1,157	25,537,356 34
Do.....do.....October, 1866.....	536	48,670,820 25	1,523	186	36	5,118 19	6	1	459 45	2,288	48,676,397 89
Do.....do.....November, 1866.....	208	60,359,699 82	1,354	197	35	9,623 04		1	301 91	1,795	60,369,624 77
Do.....do.....December, 1866.....	295	35,290,694 43	2,271		28					2,594	35,290,694 43
Do.....do.....January, 1867.....	298	27,982,594 69	2,267	150	33	9,146 21	2	2	1,190 35	2,752	27,992,931 25
Do.....do.....February, 1867.....	305	15,578,780 67	1,479	173	35	39,493 06				1,902	15,618,273 73
Do.....do.....March, 1867.....	264	13,568,921 80	1,440	134	66	2,228 24	3	1	424 64	1,908	13,571,574 68
Do.....do.....April, 1867.....	239	10,009,329 13	1,607	121	42	22,371 01	3	2	1,220 43	2,014	10,032,920 57
Do.....do.....May, 1867.....	251	21,573,137 51	1,563	110	35	57,501 32	4	1	563 64	1,964	21,631,202 47
Do.....do.....June, 1867.....	228	9,041,398 58	462	135	61	14,779 21		1	358 19	887	9,056,535 98
Total.....	5,325	527,252,219 44	44,339	1,274	495	200,882 84	58	24	7,644 92	51,515	527,460,747 20
EXAMINED.											
Examined during the month of July, 1866.....	324	\$12,224,185 54	525		51	\$522 44	4			904	\$12,224,707 98
Do.....do.....August, 1866.....	49	21,016,745 36	486		45	37,589 62				980	21,054,334 98
Do.....do.....September, 1866.....	282	42,604,220 36	407	68	28	2,510 50				785	42,606,730 86
Do.....do.....October, 1866.....	283	26,943,220 92	445	186	36	5,118 19				950	26,948,339 11
Do.....do.....November, 1866.....	250	29,004,923 93	311	197	35	9,623 04				793	29,014,546 97
Do.....do.....December, 1866.....	374	18,819,517 65	272		28					674	18,819,517 65
Do.....do.....January, 1867.....	271	21,456,025 94	402	150	33	9,146 21		14	\$5,045 36	870	21,470,217 51
Do.....do.....February, 1867.....	175	42,718,106 51	512	173	35	39,493 06				895	42,757,599 57
Do.....do.....March, 1867.....	243	13,433,851 04	586	134	66	2,228 24	47	6	457 30	1,082	13,436,536 58
Do.....do.....April, 1867.....	178	9,731,529 18	503	121	42	22,371 01	3			847	9,753,900 19
Do.....do.....May, 1867.....	219	24,163,394 57	905	110	35	57,501 32	4	3	1,784 07	1,276	24,162,679 96
Do.....do.....June, 1867.....	368	95,108,982 71	1,365	135	61	14,779 21				1,929	95,123,761 92
Total.....	3,416	357,164,703 71	6,719	1,274	495	200,882 84	58	23	7,286 73	11,985	357,372,873 28
RECAPITULATION.											
Remaining on hand June 30, 1866.....	1, 712	\$189,994,887 91	26,885				33	12	\$2,229 07	28,642	\$189,997,116 98
Received during the fiscal year ending June 30, 1867..	3, 613	337,227,331 53	17, 454	1, 274	495	\$200,882 84	25	12	5,415 85	22, 873	337,463,630 22
Total.....	5,325	527,252,219 44	44,339	1,274	495	200,882 84	58	24	7,644 92	51,515	527,460,747 20
Examined during the fiscal year ending June 30, 1867.	3,416	357,164,703 71	6,719	1,274	495	200,882 84	58	23	7,286 73	11,985	357,372,873 28
Remaining unsettled June 30, 1867.....	1,909	170,087,515 73	37,620					1	358 19	39,530	170,087,873 92

Table indicating the times at which the accounts remaining unsettled June 30, 1867, were received.

	1862.	1863.	1864.	1865.	1866.	1867.	Total.
January			15	6	16	183	220
February			8	12	5	194	219
March			3		14	161	178
April			13	1	15	167	196
May		3	23	7	17	189	239
June		9	14		16	202	241
July			10	3	57		70
August				8	109		117
September		7	20	15	15		57
October		2		23	144		169
November		1	2	11	68		82
December		1	6	1	113		121
Total		23	114	87	589	1,096	1,909
RECAPITULATION.							
Remaining unsettled June 30, 1866 ..	11	132	486	445	638		1,712
Received during the fiscal year ending June 30, 1867	2				2,028	1,585	3,613
Total	11	132	486	445	2,666	1,585	5,325
Examined during the fiscal year ending June 30, 1867	11	109	372	358	2,077	489	3,416
Remaining unsettled June 30, 1867 ..	00	23	114	87	589	1,096	1,909

COMMISSARIES' DIVISION.

There have been received and registered during the year 3,934 money accounts of officers disbursing in the subsistence department, involving the expenditure of \$9,173,423 72.

During the same period 7,314 accounts (containing 165,314 vouchers) were audited and reported to the Second Comptroller of the Treasury, involving the expenditure of \$26,683,047 19.

In connection with the above, there were received and registered during the year 2,521 provision returns, and within the same period 6,151 provision returns were examined and adjusted, including 200,888 vouchers.

Total number of vouchers contained in accounts examined, 366,208.

During the year 2,494 official letters have been written, 2,879 pages of differences written and copied, and 3,442 queries received and answered.

Average number of clerks engaged during the year, $28\frac{1}{2}$.

Recapitulation.

No. of accounts.	Amounts involved.
4,754 remaining on hand June 30, 1866	\$20,418,323 02
3,939 received during the year ending June 30, 1867	9,173,423 72
8,688	29,591,746 74
7,314 audited and reported to Second Comptroller during the year	26,683,047 19
1,374 remaining unsettled June 30, 1867	2,908,699 55

Provision returns on hand June 30, 1866.....	5,468	
Provision returns received during the year.....	2,521	
Total.....	7,989	
Provision returns examined during the year.....	6,651	
Provision returns remaining on hand June 30, 1867.....	1,338	
Number of money accounts on hand June 30, 1866.....	4,754	
Number of provision returns on hand June 30, 1866.....	5,468	10,222
Number of money accounts received during the year.....	3,934	
Number of provision returns received during the year.....	2,521	6,455
Total.....	16,677	
Number of money accounts audited during the year.....	7,314	
Number of provision returns examined during the year.....	6,651	13,965
Total number of accounts on hand June 30, 1867.....	2,712	

ENGINEER DIVISION.

Statement of business transacted in the engineer division during the year ending June 30, 1867.

Referring to quarterly and monthly accounts.	Number of accounts.		Amount involved per officers' statement.
	Quarterly.	Monthly.	
Remaining on file unadjusted June 30, 1866.....	87	493	\$8,967,508 58
Received during the year ending June 30, 1867...	2	449	2,400,003 60
Total to be accounted for.....	89	942	11,367,512 18
Adjusted and otherwise accounted for:			
Adjusted.....	61	652	5,982,547 02
Withdrawn as pertaining mainly to matter connected with settled accounts, or as awaiting the production of additional information relative to their adjustment.....	7	21	938,074 09
Aggregate.....	68	673	6,920,621 11
Remaining on file unadjusted June 30, 1867.....	21	269	4,446,891 07

The amount of disbursements credited to disbursing officers in the accounts adjusted during the year is.....	\$6,032,132 50
And the amount so credited in sixteen special settlements is.....	31,238 91
	6,063,371 41

PENSION DIVISION.

General report of the business of the pension division for the fiscal year ending June 30, 1867.

	Number of accounts.	Amount involved.
Accounts of agents on hand July 1, 1866.....	237	\$8, 172, 919 21
Accounts received during the year.....	619	16, 852, 878 60
Totals.....	856	25, 025, 797 81
Accounts reported to the Second Comptroller as settled during the year.....	455	8, 931, 558 10
Remaining unsettled July 1, 1867.....	401	16, 094, 239 71

Pension claims received during the year.....	1, 160	
Pension claims settled same period.....	960	—\$60, 222 60
Pension claims rejected, or returned for amendment.....	203	
Letters received.....	4, 724	
Letters answered.....	5, 029	

BOUNTY LAND DIVISION.

During the fiscal year ending 30th June, 1867, one thousand and nine (1,009) bounty land claims under acts of Congress of 28th September, 1850, and 3d of March, 1855, have been examined at this office and returned to the Commissioner of Pensions under proper certificates.

Thirty-six (36) invalid pension claims have been reported to the Commissioner for his action thereon.

Four (4) half-pay pension claims under acts of Congress of 16th of March, 1802, and 16th of April, 1816, have been settled. Amount involved, \$436 07.

One hundred and seventy-three letters have been written in answer to inquiries relative to the war of the Revolution, and the war of 1812-'15.

REGISTRY DIVISION.

During the fiscal year ending June 30, 1867, there have been received, indorsed, acknowledged, registered and filed, or transmitted to their proper bureaus of the War Department, 11,046 money accounts or accounts current to wit: 4,357 commissary; 3,324 quartermasters'; 2,045 engineer; 648 pension; 654 Bureau of Refugees, Freedmen and Abandoned Lands; 18 miscellaneous.

Returns and vouchers of internal revenue tax and other miscellaneous papers received, acknowledged, registered and filed, or transmitted, 1,935.

Letters received and filed, 390.

Letters written to officers relative to their accounts, 620.

Disbursing-officers reported to the Second Comptroller as delinquent in the rendition of their accounts, 782.

Queries from the Second Comptroller relative to the accounts of delinquent officers answered, 297.

Queries relative to the indebtedness of deceased, retiring and other officers answered, 3,200.

STATE WAR-CLAIMS DIVISION.

The following are the operations of the "State war-claims division" for the fiscal year ending June 30, 1867:

	Accounts.		No. of supplement- tal accounts.
	No.	Amount involved.	
On hand June 30, 1866	13	\$3, 148, 073 68	2
Received during the fiscal year.....	41	9, 164, 300 70	21
Total	54	12, 312, 374 38	23
Reported during the fiscal year.....	53	8, 884, 981 95	23
Remaining on hand June 30, 1867.....	1	3, 427, 392 43	.....
Total	54	12, 312, 374 38	23

MISCELLANEOUS CLAIMS DIVISION.

The duties of this division embrace the settlement of claims of a miscellaneous character, arising in various branches of service in the War Department under current appropriations, and also under special acts of Congress; of claims for compensation for horses and other property lost or destroyed in the military service of the United States, under act of March 3, 1849; of claims for value of steamboats and other vessels, and railroad engines and cars lost or destroyed while in same service, as provided for in same act; and also claims growing out of the Oregon and Washington Indian war of 1855-'56, under act of March 2, 1861.

1. *Miscellaneous claims.*

The number of this class of claims received and docketed during the year is 3,405, in 3,152 of which the aggregate amount claimed was \$4,062,709 82, and in the remaining 253 no sums were stated.

The number of claims (including those received prior to, as well as during the year) audited and otherwise disposed of within the same period is 2,765, in 2,714 of which the aggregate amount claimed was \$3,945,113 42, and in the other 51 no sums were stated. The aggregate amount allowed on these claims is \$3,502,834 58.

The subjoined table exhibits the state of business in this branch of the division at the commencement of the year, its progress during the year, and its condition at the end thereof:

	No.	Amount claimed.	Amount allowed.
A.—Claims undisposed of and remaining on hand June 30, 1866	2,748	\$1,742, 849 83	.....
B.—Claims received during the year ending June 30, 1867	3,405	4, 062, 709 82	.....
C.—Claims audited and otherwise disposed of during the year ending June 30, 1867.....	2,765	3,945, 113 42	\$3,502, 834 58
D.—Claims undisposed of and remaining on hand June 30, 1867	3,388	1,381, 452 73	.....

A.—The above sum exhibits the aggregate claimed in 1,904 cases; in the remaining 844 no sums are stated.

B.—These figures show the aggregate claimed in 3,152 cases; in the others no sums were stated.

C.—In 51 of the cases disposed of amounts were not specified; the above shows the aggregate claimed in 2,714 cases.

D.—The above is the aggregate claimed in 2,342 of the cases; in the remaining 1,046 no sums are stated.

2. Horse claims, &c.

The number of horse claims, &c., received and docketed during the year ending June 30, 1867, is 1,885, in which the aggregate amount claimed was \$375,839 47.

The number settled and finally disposed of during same period (including those received prior to, as well as during the year) was 1,785, in which the aggregate amount claimed was \$323,528 45, and on which the aggregate amount allowed was \$204,463 48.

The following table presents the condition of the business in this branch of the division, both at the commencement and close of the year, as well as its progress during the year:

	No.	Amount claimed.	Amount allowed.
Claims on hand undisposed of June 30, 1866..	6,381	\$1,018,831 68	.....
Claims received during the year ending June 30, 1867	1,885	375,839 47	.....
Claims settled and otherwise disposed of during the year ending June 30, 1867.....	1,785	323,528 47	\$204,463 48
Claims on hand undisposed of June 30, 1867..	6,481	1,071,142 70	.....

3. Claims for value of lost steamboats, &c.

The number of this class of claims received and docketed during the year ending June 30, 1867, is thirty-one, in which was claimed an aggregate of \$400,888 12.

The number settled and otherwise disposed of during the year is thirty-nine, involving an aggregate of \$551,718 51. The aggregate amount awarded on these cases is \$400,283 62.

The following table shows the condition of business in this branch of the division at the commencement of the year, its progress during the year, and likewise its condition at the end thereof:

	No.	Amount claimed.	Amount allowed.
Claims on hand undisposed of June 30, 1866	102	\$1,053,948 83	.....
Claims received during the year ending June 30, 1867	34	400,888 12	.....
Claims settled and otherwise disposed of during the year ending June 30, 1867.....	39	551,718 51	\$400,283 62
Claims on hand undisposed of June 30, 1867.....	97	956,425 20	.....

4. *Oregon and Washington Indian war claims.*

The number of these claims received and docketed during the year is two hundred and one, of which the aggregate amount claimed was \$20,418 35.

The number settled and otherwise disposed of during the year is one hundred and sixty-three, on which an aggregate amount of \$24,344 90 was claimed, and an aggregate amount of \$21,010 54 allowed.

The following table exhibits the condition of the business in this branch of the division :

	No.	Amount claimed.	Amount allowed.
Claims on hand undisposed of June 30, 1866	838	\$121,532 85	.....
Claims received during the year ending June 30, 1867	201	20,418 35	.....
Claims settled and otherwise disposed of during the year ending June 30, 1867	163	24,344 90	\$21,010 54
Claims on hand undisposed of June 30, 1867	876	117,606 30	.....

The subjoined statements show the operations of the office for the first quarter of the fiscal year ending June 30, 1868, viz :

Statement of fiscal operations in the quarter ending 30th September, 1867, and also of the amount of accounts settled in the same period.

	Amount advanced and claims paid.	Amount drawn out of the Treasury.
Amount of requisitions drawn on the Secretary of the Treasury in July, August, and September, 1867 :		
Amount of advances made to the disbursing officers, agents, and States, same period	\$37,612,346 93	.....
Amount of claims settled and paid in this office, same period	1,643,566 70	\$39,255,913 63
Amount of counter requisitions drawn on sundry persons in favor of Treasurer United States, same period, as follows :		
Third Auditor's transfers on settlements	4,248,482 61	.....
Second Auditor's transfers on settlements	35,665 27	.....
Deposits	840,683 36	5,124,831 24
Settlements as follows :		
Amount of accounts settled, of advances made to disbursing officers, agents and States	137,028,275 47	.....
Amount of claims settled and paid at the treasury through this office	1,643,566,70	.....
Total amount of settlements	138,671,842 17	.....

QUARTERMASTERS' DIVISION.

The following table shows the operations of the quartermasters' division for the quarter ending September 30, 1867.

	MONEY ACCOUNTS.		Property accounts.	SUPPLEMENTAL SET- TLEMENTS.			SIGNAL ACCOUNTS.			TOTAL.	
	Number.	Amount involved.		Property.	Money.	Amount involved.	Property.	Money.	Amount involved.	Number.	Amount involved.
RECEIVED.											
Remaining unsettled June 30, 1867	1,909	\$170,087,515 73	37,620	.....	.....	.....	.....	1	\$358 19	39,530	\$170,087,873 92
Received during the month of July, 1867.....	158	10,328,996 06	218	173	25	\$20,875 31	1	1	445 03	576	10,350,316 42
Received during the month of August, 1867	117	11,669,840 11	429	135	49	1,060 82	1	.....	.....	731	11,670,900 93
Received during the month of September, 1867...	43	8,111,767 40	884	143	30	.....	.....	2	702 35	1,102	8,112,469 75
Total	2,227	200,198,119 30	39,151	451	104	21,936 13	2	4	1,505 59	41,939	200,221,561 02
EXAMINED.											
Examined during the month of July, 1867.....	263	7,558,835 33	1,219	173	25	20,875 31	.....	.....	.....	1,680	7,579,710 64
Examined during the month of August, 1867.....	200	17,039,588 21	718	135	49	1,060 82	2	.....	.....	1,104	17,040,649 03
Examined during the month of September, 1867..	226	18,728,720 99	1,028	143	30	.....	.....	.....	.....	1,427	18,728,720 94
Total.....	689	43,327,144 48	2,965	451	104	21,936 13	2	.....	.....	4,211	43,349,080 61
RECAPITULATION.											
Remaining on hand June 30, 1867.....	1,909	170,087,515 73	37,620	.....	.....	.....	.....	1	358 19	39,530	170,087,873 92
Received during the quarter ending Sept. 30, 1867.	318	30,110,603 57	1,531	451	104	21,936 13	2	3	1,147 40	2,409	30,133,687 10
Total	2,227	200,198,119 30	39,151	451	104	21,936 13	2	4	1,505 59	41,939	200,221,561 02
Examined during the quarter ending Sept. 30, 1867.	689	43,327,144 48	2,965	451	104	21,936 13	2	.....	.....	4,211	43,349,080 61
Remaining on hand September 30, 1867...	1,538	156,870,974 82	36,186	.....	.....	.....	.....	4	1,505 59	37,728	156,872,480 41

COMMISSARIES' DIVISION.

During the quarter ending September 30, 1867, there were received and registered 930 money accounts, involving an expenditure of \$3,553,374 55; to which add 1,374 accounts, involving an expenditure of \$2,908,699 55, on hand June 30, 1867, making a total of 2,304 accounts, involving \$6,462,047 10; of which 1,022 accounts, involving \$4,349,283 56, were adjusted and reported to the Second Comptroller during the quarter, leaving unsettled 1,282 accounts, involving \$2,112,763 54, as follows:

	No. of accounts.	Amount involved.
Accounts unsettled June 30, 1867	374	\$2,908,699 55
Accounts received during the quarter.....	930	3,553,347 55
Total	2,304	6,462,047 10
Accounts audited during the quarter	1,022	4,349,283 56
Accounts on hand September 30, 1867.....	1,282	2,112,763 54

Provision returns on hand June 30, 1867	1,338
Provision returns received during the quarter.....	632
Total	1,970
Provision returns examined during the quarter.....	921
Provision returns remaining on hand September 30, 1867	1,049

ENGINEER DIVISION.

Statement of the business transacted in this division during the first quarter of the fiscal year ending June 30, 1868.

Referring to quarterly and monthly accounts.	No. of accounts.		Amount involved, per officers' state- ments.
	Quarterly.	Monthly.	
On file, unadjusted, at the commencement of the quarter	21	269	\$4,446,891 07
Received during the quarter.....		59	327,683 63
Total to be accounted for	21	328	4,774,574 70
Adjusted and otherwise accounted for:			
Adjusted	13	201	\$3,898,742 84
Returned to engineer department.....	7	1	34,453 30
Aggregate.....	20	202	3,933,196 14
Remaining on file at the close of the quarter, Sep- tember 30, 1867.....	1	126	\$841,378 56

Amount of disbursements credited to disbursing officers in the accounts adjusted during the quarter.....	\$2,492,955 97
Amount so credited in four special settlements.....	1,464 18
	<u>2,494,420, 15</u>

PENSION DIVISION.

Statement of the business transacted in the pension division during the first quarter of the fiscal year ending June 30, 1868.

	No. of accounts.	Amount involved.
Accounts of agents on hand July 1, 1867.....	401	\$16, 094, 239 71
Agents' accounts received during the quarter.....	182	2, 274, 237 28
Total	583	18, 368, 476 99
Accounts settled and reported to the Second Comptroller.....	116	3, 810, 203 11
Remaining unsettled 1st October, 1867.....	467	14, 558, 273 88
Pension claims received during the quarter.....	349	
Pension claims settled.....	238	\$13, 484 80
Pension claims rejected or returned for amendment.....	48	
Letters received	1, 158	
Letters written.....	1, 463	

BOUNTY LAND DIVISION.

During the quarter ending September 30, 1867, two hundred and twenty-seven bounty-land claims have been examined at this office and returned to the Commissioner of Pensions under the proper certificates. Thirteen invalid pension claims have been reported to the Commissioner for his action thereon. Seventy-seven letters have been written on subjects relating to the war of 1812 and the war of the Revolution.

REGISTRY DIVISION.

During the first quarter of the fiscal year ending June 30, 1868, there have been received, indorsed, acknowledged, registered, and filed, or transmitted to their proper bureaus of the War Department, 2,849 money accounts or accounts current, to wit: 1,181 commissary; 743 quartermasters'; 595 engineers'; 174 pension; 153 Bureau Refugees, Freedmen and Abandoned Lands; 3 signal.

Returns of internal revenue tax and other miscellaneous papers received, acknowledged, registered, and filed, or transmitted, 998.

Letters received and filed, 65.

Letters written to officers relative to their accounts, 163.

Receipts for money transferred to officers recorded, 1,122.

Disbursing officers reported to the Second Comptroller as delinquent in the rendition of their accounts, 482.

Queries from the Second Comptroller, relative to the accounts of delinquent officers, answered, 281.

Queries relative to the indebtedness of deceased, retiring, and other officers, answered, 750.

STATE WAR-CLAIMS' DIVISION.

The operations of the State war-claims' division for the quarter ending September 30, 1867, are as follows :

	Accounts.		Supplemental accounts.
	No.	Amount involved.	
On hand June 30, 1867	1	\$3,427,392 43	
Received during the quarter.....	17	302,133 21	5
Total	18	3,729,525 64	5
Reported during the quarter.....	13	\$3,144,607 92	2
On hand September 30, 1867.....	5	584,917 72	3
Total	18	3,729,525 64	5

DIVISION OF CLAIMS.

The following tabular statements show the condition of the business in the various branches of the division of miscellaneous claims, both at the commencement and close of the quarter ending September 30, 1867, and also its progress during that period.

1. *Miscellaneous claims.*

	No.	Amount claimed.	Amount allowed.
A.—Claims on hand, undisposed of, June 30, 1867	3,388	\$1,381,452 73	.....
B.—Claims received during the quarter ending September 30, 1867	846	683,633 07	.....
C.—Claims settled and otherwise disposed of during the quarter ending September 30, 1867	561	717,785 87	\$640,236 92
D.—Claims on hand, undisposed of, September 30, 1867	3,673	1,162,822 12	.....

A.—This sum represents the aggregate claimed in 2,342 cases; in the remaining 1,046 no sums were stated.

B.—These figures show the aggregate claimed in 821 cases; in the others (25) no sums were stated.

C.—This number includes eight claims referred elsewhere for adjudication, in which no amounts were stated.

D.—The above amount is the aggregate claimed in 2,608 claims; in the others no sums are stated.

2. *Horse claims.*

	No.	Amount claimed.	Amount allowed.
Claims on hand, undisposed of, June 30, 1867	6,481	\$1,071,142 70	.....
Claims received during the quarter ending September 30, 1867.....	217	36,299 06	.....
Claims settled and otherwise disposed of during the quarter ending September 30, 1867	279	75,560 14	\$23,687 25
Claims on hand, undisposed of, September 30, 1867	6,419	1,021,858 62	.....

3. *Claims for lost steamboats.*

	No.	Amount claimed.	Amount allowed.
Claims on hand, undisposed of, June 30, 1867.	97	\$956 425 20	-----
Claims received during the quarter ending September 30, 1867	2	8,000 00	-----
Claims settled and otherwise disposed of during the quarter ending September 30, 1867	7	60,989 59	\$41,519 91
Claims on hand, undisposed of, September 30, 1867	92	903,435 61	-----

4. *Oregon and Washington Indian war claims.*

	No.	Amount claimed.	Amount allowed.
A.—Claims on hand, undisposed of, June 30, 1867	876	\$117,606 30	-----
B.—Claims received during the quarter ending September 30, 1867	24	2,284 53	-----
C.—Claims on hand, undisposed of, September 30, 1867	900	119,890 83	-----

A.—This is the aggregate claimed in 462 claims; in the remaining 414 no sums were stated.

B.—The above shows the aggregate claimed in 14 cases; in the other 10 no sums are stated.

C.—These figures show the aggregate claimed in 476 claims; the remaining 424 having no sums stated.

During the fiscal year ending June 30, 1866, there were settled in this office—

4,580 quartermaster accounts, amounting to	\$312,282,779 92
5,368 quartermaster property returns.	
7,669 commissary money accounts.	82,476,254 06
8,483 commissary provision returns.	
90 engineer accounts.	6,819,835 04
544 pension agent accounts.	8,668,793 54
837 pension claims.	42,748 84
25 State war claims.	4,357,755 25
1,155 miscellaneous claims.	2,569,742 34
3,903 horse claims.	467,512 20
47 steamboat claims.	521,429 62
352 Oregon war claims.	45,825 09
<u>28,473</u>	<u>418,252,675 90</u>

At the end of the fiscal year ending June 30, 1866, there were unsettled accounts in this office—

1,712 quartermaster accounts, amounting to	\$189,994,887 01
26,885 quartermaster property returns.	
4,754 commissary accounts.	20,418,323 02
5,468 commissary provision returns.	
580 engineer accounts.	8,967,508 58
237 pension agent accounts.	8,192,919 21
13 State war claims.	3,148,073 68
2,748 miscellaneous claims.	1,742,849 83
6,381 horse claims.	1,018,831 68
102 steamboat claims.	1,053,948 83
838 Oregon war claims.	121,532 85
<u>49,718</u>	<u>234,658,874 69</u>

During the fiscal year ending June 30, 1867, there were settled in this office—

3,416	quartermaster accounts, amounting to	\$357,164,703 71
6,719	quartermaster property returns.	
7,314	commissary money accounts	26,683,047 19
6,151	commissary provision returns.	
741	engineer accounts	6,920,621 11
455	pension agent accounts	8,931,558 10
960	pension claims	60,222 60
53	State war claims	8,884,981 95
2,765	miscellaneous claims	3,502,834 58
1,785	horse claims	204,463 48
39	steamboat claims	400,283 62
163	Oregon war claims	21,010 54
30,561		412,773,726 88

At the end of the fiscal year ending June 30, 1867, there were unsettled in this office—

1,909	quartermaster accounts, amounting to	\$170,087,515 73
37,620	quartermaster property returns.	
1,374	commissary accounts	2,908,699 55
1,338	commissary provision returns.	
290	engineer accounts	4,446,891 07
401	pension agent accounts	16,094,239 71
1	State war claim	3,427,392 43
3,388	miscellaneous claims	1,381,452 73
6,481	horse claims	1,071,142 70
97	steamboat claims	956,425 20
876	Oregon war claims	117,606 30
53,775		200,491,365 42

It is thus seen that the business of the office is progressing in the most satisfactory manner, that the immense mass of arrears that had accumulated during the rebellion is being rapidly disposed of, and the operations of every branch of the office pressed forward with the utmost diligence and industry.

An average of about thirty thousand accounts and claims, involving an average amount of about four hundred and fifteen millions of dollars, have been settled by this office during each of the past fiscal years; and yet at the close of the last fiscal year there remained on hand 53,775 unsettled accounts and claims, involving \$200,491,365.

In addition to these there are in the office of the Quartermaster General and not yet transmitted to this office—

Money accounts in the files	1,361
Money accounts under examination	731
Total	2,092
Property returns in the files	12,814
Property returns under examination	548
	13,362

Making a total of

To which add unsettled accounts and claims above

And it makes the aggregate of

which yet require the action of this office.

I would again call your attention to the subject of claims against the government for property lost or destroyed in the public service. The laws, as they now stand, do not reach many of the most meritorious cases, and it would seem to be almost, if not wholly, impossible to devise a system for the settlement of these claims more objectionable than that now in force.

Immediately around this city there are many cases where improvements were burnt or pulled down to facilitate the operations of our troops in attack and defence, but no provision of law has yet been made for settling such cases.

Many claims have been presented for horses which sunk under the fatigue of long forced marches, or in carrying orders in battle, but as they are not specified in any of the classes mentioned in the act of 1849, payment cannot be made for them.

As the experience of the past would seem to indicate an indisposition on the part of Congress to organize a bureau of claims for the examination and settlement of these matters, I would respectfully suggest that Congress pass a law of limitation, forever excluding all claims not presented within five years from the 1st day of January, 1868, and directing that all claims embraced by existing laws be adjusted and settled, and that all just and equitable claims not embraced by existing laws shall be examined, briefed, and entered on dockets prepared for the purpose, and shall be presented to Congress from time to time, with all the evidence and a brief in each case, setting forth a synopsis of the facts and law, and the reasons why each claim should receive the favorable action of Congress.

And where the reports are adverse, the claims in like manner shall be docketed and reported to Congress, with all the testimony, and the reasons in detail why the claim should not be allowed.

By these means the facts and testimony will be perpetuated, honest bona fide claims will be paid, and the evidence secured to prevent the allowance, in future years, of improper, unjust, and illegal claims.

The experience of the government in the old French, British and Spanish land grants and revolutionary claims for land and money, where millions in land and money were obtained from the government on what is believed was false and fraudulent testimony, should impress the necessity of obtaining and perpetuating the proof in all cases now existing and presented, and forever barring those not presented within the time specified, with the usual exceptions in favor of minors, mortgagees, persons of unsound mind, persons beyond the sea, &c.

By the act of 6th April, 1838, (volume 5, page 225,) it is directed "That all money which has been or may hereafter be transmitted to the agents for paying pensions which may have remained, or may hereafter remain, in the hands of said agents unclaimed by any pensioner or pensioners for the term of eight months after the same may have or may become due and payable, shall be transferred to the treasury of the United States; and that all pensions unclaimed as aforesaid shall be thereafter payable only at the treasury of the United States, and out of any money not otherwise appropriated.

"Section 2. *And be it further enacted,* That the transfer directed by the first section of this act shall be made by the draft of the Commissioner of Pensions upon the agents for paying pensions and in favor of the Treasurer of the United States, and that the form of said draft shall be prescribed by the Secretary of War."

This act was amended by the 3d section of the act of 23d August, 1842 volume 5, page 521, which directs that so much of the act of 6th April, 1838, above quoted, as requires pensions that may have remained unclaimed in the hands of pension agents for eight months to be returned to the treasury, shall be repealed, and the time within which such pensions shall be returned to the treasury is thereby extended to fourteen months, subject to all the other restrictions and provisions contained in the said act.

These laws seemed to be based upon the hypothesis that the amount to pay, each pension was a special remittance, which is, of course, an absurdity, tens and hundreds of thousands of dollars being transmitted to the pension agents in a single remittance, on the requisitions of the Secretary of the Interior, to be by them paid to the pensioners as their claims are presented. Cases under

these laws are very numerous and constantly increasing, each of them without reference to the amount, giving rise to all the trouble and labor of examination, statement, requisition, warrant, draft, &c., thus increasing the labor of all the branches of the treasury that have charge of the fund, till it has become exceedingly onerous.

To relieve these difficulties and to secure justice to the pensioners and the government, I respectfully recommend the repeal of these laws, and that provision be made by law that all pensions which may have remained unclaimed for fourteen months and upwards shall be presented to the pension agent for the districts in which the claimant resides, with proof of identity of claimant and reasons why the same remained unclaimed; said proof to be made under such rules and regulations as shall be prescribed by the Secretary of the Treasury. The proof thus obtained to be sent to the Third Auditor of the Treasury by said pension agent, with his opinion on the whole case, and if it is found satisfactory on the usual examination at the Treasury Department, the arrears of pension thus established to be paid to the claimant by the proper pension agent on the order of the Third Auditor, and the amount so paid to form an item or voucher in the next account of said pension agent.

While upon this subject I beg leave to call your attention to the whole subject of pensions and the abuses that have grown up with it.

One of the earliest efforts of General Washington, after the close of the revolutionary war, was to relieve the country from the onerous burden pressed upon it by the pension system, suggesting, and finally having substituted therefor, five years' full pay as commutation for life pensions.

If pensions are intended to be, as the name indicates, compensation for food for the pensioners, the amount should approach somewhat to a sum necessary for that purpose. If, on the contrary, it is only intended to be a sop to agents, the law should so declare the fact; but the idea of paying three, four, five, and ten dollars per annum as pension or board under the plea of half, quarter or sixteenth disability, is simply ridiculous; and yet many cases of that kind exist. It is refreshing, moreover, to witness the astuteness with which the degree of disability is sometimes designated, showing the time it has existed and the time it will continue to exist, when it shall increase or diminish, as the medical prophets determine. There are other and numerous cases where the same person is enjoying a good and profitable position under government, and at the same time drawing a pension; and still others where persons in affluent circumstances are drawing pension or board money from the government.

To correct these evils understandingly, and to relieve the country in part, at least, from this enormous tax, which is constantly increasing, I would respectfully suggest that the attention of Congress be called to the subject, and that a report be required classifying all pensions under the various laws granting them, with memoranda of the pursuits in which the several pensioners are engaged, their means of living, &c., as far as the same can be ascertained by the several pension agents.

By the second section of the act of March 3, 1809, "further to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments, (vol. 2, p. 536,) it is directed that "the said Comptroller shall also lay an annual statement before Congress during the first week of their session, of the accounts in the Treasury, War, or Navy Departments which may have remained more than three years unsettled, or on which balances appear to have been due more than three years prior to the 30th of September then last past," &c.

By the thirteenth section of the act of March 3, 1817, "to provide for the prompt settlement of public accounts," it is made "the duty of the First Comptroller to lay before Congress annually during the first week of their session a list of such officers as shall have failed in that year to make the settlement re-

quired by law;" and the act of 1809 above mentioned is somewhat modified by the succeeding section of the act of 1817.

In view of the laws and regulations now in force, the manner of disbursing public money and settling accounts, and the vast expansion of the business of this office, the lists required by these laws are worse than useless. They require months of incessant and careful labor to prepare them, and the hour after they are prepared any balance in them may be found wholly erroneous by discovering debits or credits in the settlement of the accounts of other disbursing officers which would increase or reduce such balance.

I have therefore directed the clerk in charge of this branch of the service to suspend the making out of these lists till further orders; and in the mean time I respectfully and earnestly request that the attention of Congress be called to the subject, with the recommendation that these laws be repealed, and that provision be made by law to secure the settlement of the accounts of disbursing officers of the War Department.

As matters now stand, the account of no one disbursing officer of the army can be considered as finally closed, though the officer may have died or gone out of service, till the disbursing account of every other officer of the army has been examined and settled to the same period, for this reason: That there may have been transfers of money or property from one to the other which do not appear on the accounts of the transferee, though entered as credits, of course, in the account of the party making the transfer, with the receipt of the transferee as a voucher, and *vice versa*.

If the present system of adjusting these accounts be continued, these transfers should be prohibited under severe penalties unless reported to the proper officer of the War Department by both parties when made. But it must be apparent that it would be much better to pay all accounts, as far as practicable, direct from the treasury to the creditors of the government. In every case thus paid there would be a voucher in the treasury for the money disbursed, and there would only be property accounts to adjust in which there is but little risk of loss.

I have stated elsewhere in this report that it would seem to be almost, if not wholly, impossible to devise a system for the settlement of the claims against the government more objectionable than that now in force.

The force of this remark will be more fully perceived when it is remembered that the second section of the act of March 3, 1817, before mentioned, directs, "That from and after the said third day of March next, (1818,) all claims and demands whatever by the United States, or against them, and all accounts whatever in which the United States are concerned, either as debtors or creditors, shall be settled and adjusted in the Treasury Department." The act of March 3, 1849, (vol. 9, p. 414,) made the decision of the Third Auditor of the Treasury final in all cases arising under that law till modified at my earnest request, though not in the manner suggested. These cases now undergo the revision of the Second Comptroller, and after being settled at the treasury, as required by the act of 1817, are sent to the War Department for requisition. There they undergo another and a new settlement, and if the views of the officers of that department of the law or facts in the case be different from those in the Treasury Department, the settlement of the latter is of no force or virtue, for the requisition will not be issued, or if issued will be for the amount found due by the War Department. As long as the responsibility of disbursing these appropriations rests upon the Secretary of War, he has no other course to pursue; but it must be apparent that the adjustment of these claims at the treasury is merely a work of supererogation, as that at the War Department is practically paramount and if this system is to be continued it would seem to be a useless expense and great waste of time to continue to submit them to the action of the Third Auditor and Second Comptroller.

Again, by the act of July 4, 1864, (vol. 13, p. 380,) all claims arising under

that law are required to be submitted to the Quartermaster General and Commissary General, accompanied with such proofs as each claimant can present of the facts in his case; and it is made the duty of those officers to cause such claims to be examined, and if convinced that they are just and of the loyalty of the claimants, and that the stores have been actually received or taken for the use of and used by said army, then to report each case to the Third Auditor of the Treasury with a recommendation for settlement. Here, then, are two other distinct tribunals for the settlement of this class of claims whose decision would seem to be final, leaving nothing for the treasury to do but pay the awards made by them, the original act of 1817 to the contrary notwithstanding.

It would seem absolutely necessary that some system should be devised to secure uniformity of decisions on all these questions, and at the same time protect the government from fraud.

The duties performed by the gentlemen of this office are extremely complicated, onerous, and difficult, and require a high order of talent, and the most perfect integrity. These duties have been ably and faithfully performed, as shown by the foregoing report, and, I regret to say, have not been compensated as they should. The plan of reorganization heretofore approved and presented by you to Congress would remedy that wrong to a great extent, and I earnestly and respectfully request that the attention of Congress be called to that reorganization, and the passage of a law to carry it out be earnestly urged upon that body.

Respectfully submitted:

JOHN WILSON, *Auditor*.

REPORT OF THE FOURTH AUDITOR.

TREASURY DEPARTMENT, FOURTH AUDITOR'S OFFICE,

October 24, 1867.

SIR: I have the honor to submit for your consideration a summary statement of the business of this office during the fiscal year ending with June 30, 1867:

RECORD DIVISION.

The correspondence of the office, whether of letters sent or letters received, is now in an excellent condition. Letters are now recorded the day after they are written, and the work of indexing has been most carefully and thoroughly pursued. The whole correspondence is in such a state as to admit of easy and complete examination, and clerks can readily acquire the information they desire without loss of time or danger of omission. The annexed table gives a view of the correspondence of the office for a year, and the work of the record division, in which the average number of the clerks that have been employed during the year is seventeen.

Statement of the correspondence of the Fourth Auditor's office for the fiscal year ending June 30, 1867, and the work of the record division.

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REPORT OF THE SECRETARY OF THE TREASURY.

Date.	Letters received.	Letters written.	Letters recorded.	Letters indexed.	Names indexed.	No. of accounts reported and recorded.	Letters filed.	Volumes of indexes condensed.	Licenses received and registered.	Dead letters registered.	Letters referred to other bureaus.	Letters written by record division.
1866.												
July	3,756	5,188	7,019	10,334	19,502	39	1,619	.....	43	89	91	66
August.....	3,683	5,479	4,991	2,801	5,685	25	6,043	.....	50	99	39	85
September	2,867	4,173	4,834	3,792	5,698	53	2,452	.....	20	70	60	47
October	3,302	4,828	6,424	5,417	9,293	31	254	5	12	64	24	42
November.....	3,522	4,963	7,832	6,216	12,992	33	441	1	12	56	73	40
December	3,080	4,121	6,692	8,258	19,640	20	1,859	1½	15	72	45	36
1867.												
January	2,904	4,142	7,475	16,742	36,764	70	3,100	.....	10	56	35	53
February.....	2,703	3,794	6,340	15,793	35,159	20	2,021	2½	15	54	39	60
March	2,751	3,501	5,753	19,224	36,934	60	2,040	.....	10	51	26	60
April	2,821	3,727	3,292	18,072	38,340	58	1,979	.....	100	54	76	657
May.....	2,895	3,631	3,875	15,845	33,267	30	289	.....	420	52	30	303
June.....	2,037	2,794	3,625	16,977	44,955	30	1,596	3½	41	48	44	105
Total.....	36,321	50,341	68,152	139,471	298,229	469	23,693	13½	748	765	582	1,554

BOOKKEEPERS' DIVISION.

Two clerks make the average number which has been employed during the year in this division.

Statement exhibiting the number and amounts of requisitions entered upon the books of this office during the fiscal year ending June 30, 1867, and also the amount of internal revenue and hospital fund, credited to those funds respectively.

	Number.	Amount.
Cash requisitions	1, 319	\$34, 518, 733 85
Cash refunding requisitions	299	2, 208, 006 13
Internal revenue		490, 899 51
Hospital fund		113, 857 99
Total	1, 618	37, 331, 497 48

PRIZE MONEY DIVISION.

Notwithstanding the time which has elapsed since the close of the late war, there continues to be constant work for this division. The following table presents a complete view of the claims received and settled during the past year :

Statement of prize money disbursed by the Fourth Auditor from July 1, 1866, to July 1, 1867.

Date.	Claims received	Claims settled.	Amount.
1866.			
July	943	737	\$125, 165 55
August	2, 657	2, 231	175, 068 17
September	307	213	29, 965 53
October	955	1, 813	186, 194 65
November	1, 029	1, 263	211, 821 94
December	1, 051	1, 021	123, 320 02
1867.			
January	469	326	70, 645 42
February	531	919	36, 078 02
March	446	341	26, 021 39
April	710	542	22, 914 19
May	411	214	34, 400 71
June	708	597	100, 503 97
Total	10, 217	10, 217	1, 142, 099 56

DIVISION OF NAVY PENSIONS, MARINE CORPS, ETC.

The operations of the office in the payment of navy pensions, the adjustment of the accounts of the marine corps, and of navy agents and naval storekeepers resident in foreign countries are as follows :

The total number of accounts settled is 364, embracing 6,462 minor accounts, and involving disbursements to the amount of \$1,228,242 25, viz :

229 accounts of pension agents	\$296, 105 68
8 accounts of disbursing officers of the marine corps	860, 381 44
6 accounts of naval storekeepers	56, 643 53
63 individual accounts of pensions	8, 544 03
58 individual accounts of marines	6, 567 57

The clothing accounts of the marine corps have been examined and posted to the 30th of September, 1866.

The number of requisitions registered is 135, viz :

Forty-nine requisitions drawn by the Secretary of the Department of the Interior for advance to pension agents.

Fifty-seven requisitions drawn in payment of claims of individual pensioners.

Twenty-nine transfer and refunding requisitions.

The number of pensioners whose names have been enrolled during the year is 687.

The number of official letters written is 1,139.

The average number of clerks employed is $2\frac{1}{2}$.

ALLOTMENT DIVISION.

Some advantageous changes have been made in this division during the past fiscal year, with a view of facilitating the present system of allotment entries upon the books of this office.

On the 19th of December last the several pay agents were directed thereafter to make monthly reports (which they have since regularly done) of amounts paid by them on each allotment that had expired or been discontinued during the month, in addition to current reports heretofore made, and which were to be continued as requested from time to time, so that the books of this office would at any time show the state of each discontinued or expired allotment. This monthly report is carefully compared with the current reports, and a book kept to notice any discrepancies, in case of which the agent is promptly informed, thus insuring accuracy in the entries. This plan throws much additional labor upon this division, but then it shows at a glance the true state of each allotment, which is of great advantage to those engaged in settling accounts in which allotments are so largely involved, as they are in all floating accounts of navy paymasters.

Statement of work performed in the allotment division for the fiscal year ending June 30, 1867.

Date.	No. of letters received.	No. of letters written.	No. of allotments examined and adjusted.	No. of allotments registered.	No. of allotments discontinued.	Date.	No. of letters received.	No. of letters written.	No. of allotments examined and adjusted.	No. of allotments registered.	No. of allotments discontinued.
1866.						1867.					
July.....	168	319	81	81	192	January..	152	224	175	175	202
August...	179	241	115	115	169	February..	180	241	203	203	158
Septemb'r	167	225	222	222	104	March....	130	191	113	113	166
October...	174	212	186	408	101	April.....	159	198	43	43	192
November	147	203	192	192	237	May.....	171	230	99	99	192
December	145	210	71	71	518	June.....	143	184	98	98	161
Total...	980	1,410	867	1,089	1,321	Total...	935	1,269	731	731	1,071

The number of clerks employed are two.

PAYMASTERS' DIVISION.

Great progress has been made during the past year in the settlement of paymasters' accounts, and at no time since the commencement of the war has this work been in so satisfactory a state.

Statement of the accounts received and settled in the paymasters' division from July 1, 1866, to July 1, 1867, with the amount of cash disbursed in those settled, and the number of letters written in relation to the same.

Date.	Accounts received.	Accounts settled.	Letters written.	Cash disbursements.
1866.				
July.....	25	36	232	\$2,074,712 70
August.....	27	40	263	8,069,835 39
September.....	22	47	208	4,318,689 83
October.....	20	34	219	2,910,718 81
November.....	24	35	162	3,498,347 93
December.....	13	31	180	1,380,541 95
1867.				
January.....	31	39	221	2,140,298 02
February.....	20	37	222	2,501,480 19
March.....	22	50	231	5,323,351 60
April.....	32	44	257	1,121,297 87
May.....	22	40	242	1,385,470 18
June.....	25	43	174	1,606,453 86
Total	283	476	2,611	36,331,198 33

Average number of clerks employed, 21.

NAVY AGENTS' DIVISION.

I annex a statement of the operations of the year in the settlement of the accounts of the navy agents.

Annual report of the navy agents' division for the fiscal year ending June 30, 1867.

Date.	Accounts received.	Accounts settled.	Cash disbursements.	Letters written.	Letters received.
1866.					
July.....	3	1	\$303,910 84	14	21
August.....	5	2	399,723 38	18	19
September.....	2	4	9,356,429 46	15	20
October.....	2	3	4,734,308 77	15	25
November.....	5	3	3,475,457 57	36	26
December.....		2	2,745,324 54	30	22
1867.					
January.....	3	1	462,925 04	12	22
February.....	4	2	1,269,533 24	27	28
March.....	3	5	11,308,856 83	30	23
April.....	4	4	9,964,680 34	20	27
May.....	5	10	3,113,552 90	42	30
June.....	2	15	30,323,480 18	30	26
Total.....	38	52	77,458,678 09	289	289

Accounts remaining on hand June 30, 1867, 17; average number of clerks employed, $6\frac{1}{2}$; number of vouchers examined, 184,900.

Statement of amount paid by navy agents for allotments during the year 1866.

Station.	Amount.
New York.....	\$257,027 50
Boston.....	159,360 50
Philadelphia.....	133,600 00
Washington.....	43,000 00
Baltimore.....	40,537 00
Portsmouth.....	16,000 00
San Francisco.....	523 08
Total.....	650,048 08

GENERAL CLAIM DIVISION.

The work of this division, as heretofore, has been satisfactorily pursued during the past year, and I herewith present a statement of its operations:

Annual report of general claim division for the fiscal year ending June 30, 1867.

Claims received.	Number.	Claims adjusted.	Number.	Amount.
On hand July 1, 1866..	829	Adjusted in July, 1866.	820	\$70,857 36
Received in July, 1866..	734	do August, do..	692	29,031 71
Do August, do...	541	do September, do..	590	33,535 65
Do September, do...	720	do October, do..	571	44,226 88
Do October, do...	440	do November, do..	517	42,858 59
Do November, do...	382	do December, do..	415	33,674 11
Do December, do...	298	do January, 1867..	599	39,200 12
Do January, 1867..	408	do February, do..	445	17,570 47
Do February, do...	373	do March, do..	369	29,729 88
Do March, do...	510	do April, do..	393	201,115 02
Do April, do...	405	do May, do..	518	31,789 74
Do May, do...	630	do June, do..	366	24,786 92
Do June, do...	339			
Total.....	6,609	Total.....	6,295	598,347 45

Number of accounts remaining on hand June 30, 1867, 314. Of claims remaining on hand, there were received in July, 1866, 1; September, 15; October, 13; November, 3; December, 4; January, 1867, 4; February, 6; March, 17; April, 38; May, 82; June, 131.

Reports have been made upon 60 bounty land and 97 pension cases; eight applications for admission to Naval Asylum, and 17,393 letters have been written.

I take great pleasure, sir, in laying before you this exhibit of the work of this office during the past fiscal year. I am gratified at the large amount of work which has been accomplished, and on account of the accuracy and promptitude with which it has been transacted. I have had occasion in my previous annual reports to speak in high terms of the gentlemen and ladies who compose the clerical force of this office, and I am gratified that I can renew that commendation almost without exception. The harmony existing among the various members of the office continues uninterrupted, and increased experience gives increased facility, celerity, and exactness in performing its work. It is to be wished that Congress would adopt some system by which competent and faithful clerks could be retained in their positions during good behavior, should the exigencies of the office require their labor, so that they could make their arrangements for living here with a feeling of permanence akin to that which is possessed by those who pursue other avocations. I also beg leave, sir, to renew the statement of my conviction that the clerks of the various departments, taken as a whole, are inadequately paid. This I think is evident, in view of the great expenses they are compelled to incur, and when it is recollected that their education, their former social relations, their habits, tastes and associations, are such as to make respectability a necessity, the government, in my judgment, should pay them sufficiently to insure them such a position as becomes it and themselves.

In this office many improvements have been adopted during the past year, for the purpose of insuring correctness and promptitude, and in order to secure the government against frauds. In all these particulars I have constantly received the valuable co-operation of my chiefs of divisions, all of whom now in the office deserve my hearty and emphatic commendation. Especially am I indebted to my chief clerk, William B. Moore, esq., for his never-failing and judicious assistance in all the work and business of the office.

Valuable suggestions have from time to time been received from you, sir, which I have endeavored faithfully to carry out. I beg leave to acknowledge your uniform kindness and courtesy, and to assure you of the respect and esteem with which I am, sir,

Very truly, your obedient servant,

STEPHEN J. W. TABOR,

Auditor.

Hon. HUGH McCULLOCH,
Secretary of the Treasury.

REPORT OF THE FIFTH AUDITOR.

TREASURY DEPARTMENT, FIFTH AUDITOR'S OFFICE,

November 1, 1867.

SIR: I have the honor to present herewith tabular statements exhibiting details of the business of this office during the fiscal year which ended on the 30th of June, 1867. In addition to the current business of the office, thus in part exhibited, a large amount of work in the copying of accounts and in other necessary services has been satisfactorily performed.

The number of letters written on office business during the year was 5,758. The total number of accounts registered was 11,516.

The accompanying statements, marked A to N, convey interesting information touching our consular and diplomatic service, and also concerning the assessment and collection of the internal revenue, to which your attention is respectfully called.

I am, sir, with great respect, your obedient servant,

C. M. WALKER,

Auditor.

Hon. HUGH McCULLOCH,
Secretary of the Treasury.

A.—*Statement of the expenses of all missions abroad, for salaries, contingencies, and loss by exchange, from the 1st July, 1866, to the 30th June, 1867, as shown by accounts adjusted in this office.*

Mission.	Salary.	Contingencies.	Loss by exchange.	Total.
GREAT BRITAIN.				
CHARLES F. ADAMS, <i>minister.</i>				
From July 1, 1866, to June 30, 1867	\$16,346 54	\$1,553 52		
BENJ. MORAN, <i>secretary of legation.</i>				
From July 1, 1866, to June 30, 1867	2,555 48			
BENJ. MORAN <i>act'g chargé d'affaires.</i>				
From Sept. 25, 1866, to Nov. 22, 1866, 59 days	865 15			
D. R. ALWARD, <i>asst. sec. of legation.</i>				
From July 1, 1866, to June 30, 1867	1,461 73			
	21,228 90	1,553 52	.....	\$22,782 42

Statement A—Continued.

Mission.	Salary.	Contingencies.	Loss by exchange.	Total.
FRANCE.				
JOHN BIGELOW, <i>late minister.</i>				
From July 1, 1866, to Feb. 15, 1867	\$10,063 27	\$1,826 63	\$223 15	
JOHN HAY, <i>late secretary of legation.</i>				
From July 1, 1866, to Sept. 30, 1866	630 94			
G. P. POMEROY, <i>late ass't sec. of legation.</i>				
From July 1, 1866, to Dec. 23, 1866	695 87	.....	5 57	
JOHN A. DIX, <i>minister.</i>				
From Nov. 16, 1866, to June 30, 1867	10,235 54	2,421 37	.	
W. HOFFMAN, <i>secretary of legation.</i>				
From Dec. 24, 1866, to June 30, 1867	1,367 72			
J. W. DIX, <i>ass't sec. of legation.</i>				
From Jan. 16, 1867, to June 30, 1867	673 32	.....	7 47	
	23,666 66	4,248 00	236 19	\$28,150 85
RUSSIA.				
CASSIUS M. CLAY, <i>minister.</i>				
From July 1, 1866, to June 30, 1867	11,204 36	1,277 48		
JER. CURTIN, <i>secretary of legation.</i>				
From July 1, 1866, to June 30, 1867	1,746 72			
	12,951 08	1,277 48	.....	14,228 56
PRUSSIA.				
JOSEPH A. WRIGHT, <i>late minister.</i>				
From July 1, 1866, to March 31, 1867	8,341 86	434 30		
JOHN C. WRIGHT, <i>secretary of legation.</i>				
From July 1, 1866, to June 30, 1867	1,746 72			
JOHN C. WRIGHT, <i>acting chargé.</i>				
From Jan. 1, 1867, to June 30, 1867, and 24 days in 1866	2,686 83	187 58		
	12,775 41	621 88	.....	13,397 29
AUSTRIA.				
J. L. MOTLEY, <i>late minister.</i>				
From July 1, 1866, to June 15, 1867	10,732 52	711 73		
G. W. LIPPITT, <i>secretary of legation.</i>				
From July 1, 1866, to June 14, 1867, and for salary as <i>chargé d'affaires</i> to June 30, 1866	1,656 65			
	263 74	10 34		
	12,652 91	722 07	.....	13,374 98
MEXICO.				
L. D. CAMPBELL, <i>late minister.</i>				
From Nov. 7, 1866, to June 15, 1867	7,761 67			
E. L. PLUMB, <i>secretary of legation.</i>				
From Nov. 10, 1866, to June 30, 1867	1,117 92	99 79		
	8,879 59	99 79	.....	8,979 38

Statement A—Continued.

Mission.	Salary.	Contin- gencies.	Loss by exchange.	Total.
SPAIN.				
JOHN P. HALE, <i>minister.</i>				
From July 1, 1866, to June 30, 1867	\$11,204 36	\$2,573 66	\$151 27	
HORATIO J. PERRY, <i>secretary of legation.</i>				
From July 1, 1866, to June 30, 1867	1,746 72			
	12,951 08	2,573 66	151 27	\$15,676 01
BRAZIL.				
J. W. WEBB, <i>minister.</i>				
From July 1, 1866, to June 30, 1867	11,204 36	1,270 70		
J. A. GROS, <i>secretary of legation.</i>				
From July 1, 1866, to June 30, 1867	1,746 72			
	12,951 08	1,270 70	.....	14,221 78
BELGIUM.				
H. S. SANFORD, <i>minister.</i>				
From July 1, 1866, to June 30, 1867	7,089 94	896 23	161 15	8,147 32
PERU.				
A. P. HOVEY, <i>minister.</i>				
From July 1, 1866, to June 30, 1867	9,385 75	482 77	106 93	
C. EYTINGE, <i>secretary of legation.</i>				
From July 1, 1866, to March 17, 1867	1,056 13	.....	109 25	
	10,441 88	482 77	216 18	11,140 83
CHINA.				
A. BURLINGAME, <i>minister.</i>				
From July 1, 1866, to June 30, 1867	11,204 36	502 16		
S. W. WILLIAMS, <i>secretary of legation and interpreter.</i>				
From July 1, 1866, to June 30, 1867	4,786 72	484 74	1,600 81	
	15,991 08	986 90	1,600 81	18,578 79
TURKEY.				
E. J. MORRIS, <i>minister.</i>				
From July 1, 1866, to June 30, 1867	7,089 94	2,878 14	316 63	10,284 71
ITALY.				
GEORGE P. MARSH, <i>minister.</i>				
From July 1, 1866, to July 30, 1867	11,204 36	387 69		
GREEN CLAY, <i>secretary of legation.</i>				
From July 1, 1866, to June 30, 1867	1,746 72			
	12,951 08	387 69	.....	13,338 77
SWEDEN.				
G. H. CAMPBELL, <i>late minister.</i>				
From July 1, 1866, to March 31, 1867	5,295 51	329 49	65 16	
G. J. BARTLETT, <i>minister.</i>				
From March 18, 1867, to June 30, 1867	2,051 17	45 02		
	7,376 68	374 51	65 16	7,816 35

Statement A—Continued.

Mission.	Salary.	Contingencies.	Loss by exchange.	Total.
DENMARK.				
G. H. YEAMAN, <i>minister.</i> From July 1, 1866, to June 30, 1867	\$7,089 94	\$471, 76	.....	\$7,561 70
GUATEMALA.				
F. H. WARREN, <i>minister.</i> From July 1, 1866, to June 30, 1867	7,089 94	674 76	\$225 23	7,989 93
PORTUGAL.				
JAMES E. HARVEY, <i>minister.</i> From July 1, 1866, to June 30, 1867 .....	.....	1,090 34	.....	1,090 34
NEW GRANADA.				
A. A. BURTON, <i>late minister.</i> From July 1, 1866, to May 4, 1867	5,965 70	558 25		
P. J. SULLIVAN, <i>minister.</i> From March 29, 1867, to June 30, 1867 ...	1,852 73	15 50		
	7,818 43	573 75	.....	8,392 18
SWITZERLAND.				
GEORGE HARRINGTON, <i>minister.</i> From July 1, 1866, to June 30, 1867	7,089 24	343 78	21 96	7,454 98
PONTIFICAL STATES.				
RUFUS KING, <i>late minister.</i> From July 1, 1866, to June 30, 1867	7,089 94	1,136 03	.....	8,225 97
NETHERLANDS.				
JAMES S. PIKE, <i>late minister.</i> From July 1, 1866, to December 1, 1866 ..	3,031 62	115 04		
HUGH EWING, <i>minister.</i> From October 15, 1866, to June 30, 1867 ..	5,053 75	313 67		
	8,085 38	428 71	.....	8,514 09
HONDURAS.				
R. H. ROUSSEAU, <i>minister.</i> From July 1, 1866, to June 30, 1867	7,089 94	397 25	.....	7,487 19
HAWAIIAN ISLANDS.				
E. M. MCCOOK, <i>minister.</i> From July 1, 1866, to June 30, 1867	7,089 94	267 60	66 29	7,423 83
ARGENTINE CONFEDERATION.				
R. C. KIRK, <i>late minister.</i> From July 1, 1866, to October 18, 1866 ...	2,113 49	29 72	209 46	2,352 67

Statement A—Continued.

Mission.	Salary.	Contin- gencies.	Loss by exchange.	Total.
COSTA RICA.				
C. M. RIOTTE, <i>late minister.</i>				
From July 1, 1866, to March 6, 1867.....	\$4,803 85	\$99 22	\$337 50	
A. G. LAWRENCE, <i>minister.</i>				
From November 16, 1866, to June 30, 1867.	4,441 46	122 12	210 10	
	9,245 31	221 34	547 60	\$10,014 25
NICARAGUA.				
A. B. DICKINSON, <i>minister.</i>				
From July 1, 1866, to June 30, 1867.....	7,089 94	342 49	.....	7,432 43
CHILI.				
J. KILPATRICK, <i>minister.</i>				
From July 1, 1866, to June 30, 1867.....	9,385 75	842 45	148 80	
E. F. COOKE, <i>secretary of legation.</i>				
From July 1, 1866, to June 30, 1867.....	1,461 73	.....	99 45	
	10,847 48	842 45	248 25	11,938 18
PARAGUAY.				
C. A. WASHBURN, <i>minister.</i>				
From July 1, 1866, to June 30, 1867.....	7,069 94	117 82	191 21	7,398 97
ECUADOR.				
WILLIAM T. COGGESHALL, <i>late minister.</i>				
From July 1, 1866, to June 30, 1867.....	7,089 94	347 44	369 65	7,807 03
VENEZUELA.				
JAMES WILSON, <i>minister.</i>				
From July 1, 1866, to June 30, 1867.....	7,089 94	271 86	.....	7,361 80
HAYTI.				
H. E. PECK, <i>late minister.</i>				
From July 1, 1866, to June 30, 1867.....	5,296 21	169 72	.....	5,465 93
BOLIVIA.				
A. A. HALL, <i>minister.</i>				
From July 1, 1866, to June 30, 1867. (Ac- counts not received).....	7,089 94	.....	.....	7,089 94
SALVADOR.				
A. S. WILLIAMS, <i>minister.</i>				
From November 30, 1866, to June 30, 1867.	4,275 03	60 68	.....	4,335 71
LIBERIA.				
JOHN SEYS, <i>commissioner and consul gen'l.</i>				
From July 1, 1866, to June 30, 1867.....	3,836 72	47 13	.....	3,883 85

Statement A—Continued.

Mission.	Salary.	Contingencies.	Loss by exchange.	Total.
JAPAN.				
R. B. VAN VALKENBURGH, <i>minister.</i>				
From July 1, 1866, to June 30, 1867.....	\$7,089 94	\$592 79	\$585 36	
A. L. C. PORTMAN, <i>secretary of legation and interpreter.</i>				
From July 1, 1866, to June 30, 1867.....	2,411 72	-----	261 73	
	9,500 96	592 79	847 09	\$10,941 54
JUDGES AND ARBITRATORS.				
<i>Under the provisions of treaty with Great Britain, April 7, 1862.</i>				
TRUMAN SMITH, <i>judge, New York.</i>				
From July 1, 1866, to June 30, 1867.....	2,411 72			
B. PRINGLE, <i>judge, Cape Town.</i>				
From July 1, 1866, to June 30, 1867.....	2,411 72	169 40	128 72	
C. BRAINARD, <i>arbitrator, New York.</i>				
From July 1, 1866, to June 30, 1867.....	986 72	-----	52 38	
WM. L. AVERY, <i>arbitrator, Cape Town.</i>				
From July 1, 1866, to June 30, 1867.....	1,936 72	-----	105 98	
T. R. HIBBARD, <i>dec'd, arbitrator, Sierra Leone.</i>				
From July 1, 1866, to November 2, 1866 ..	655 22			
	8,402 10	169 40	287 08	8,858 58
BARING BROS. & Co., U. S. bankers.				
From July 1, 1866, to June 30, 1867.....	-----	-----	111 09	111 09
Total	-----	-----	-----	359,250 22

B.—Statement of consular returns of salaries, fees, and loss in exchange for the fiscal year ending June 30, 1867.

No.	Consulate.	Salaries.	Fees.	Loss in exchange.
A.				
1	Amoor River.....	\$1,643 04	\$98 45	-----
2	Algiers.....	2,478 26	29 50	\$13 85
3	Antwerp.....	3,500 00	5,500 75	-----
4	Amsterdam.....	1,195 64	827 47	28 42
5	Aix-la-Chapelle.....	2,500 00	3,157 50	-----
6	Alexandria.....	11,923 07	397 46	-----
7	Amoy.....	5,486 40	862 01	773 46
8	Apia.....	2,543 48	289 48	-----
9	Aux Cayes.....	625 00	446 69	-----
10	Acapulco.....	3,666 57	1,164 06	-----
11	Aspinwall.....	2,500 00	3,690 76	-----
B.				
12	Bristol.....	-----	3,444 16	-----
13	Belfast.....	2,489 11	11,065 31	-----
14	Bay of Islands.....	81 65	-----	-----
15	Bordeaux.....	2,021 91	5,936 31	-----
16	Barcelona.....	2,527 18	965 39	117 55
17	Batavia.....	1,093 40	624 81	45 77
18	Bremen.....	3,499 72	2,746 75	-----
19	Basle.....	2,000 00	2,992 50	61 76
20	Beirut.....	4,603 02	118 07	-----
21	Bahai.....	2,050 27	822 04	148 27
22	Buenos Ayres.....	2,420 29	4,727 15	-----
23	Bangkok.....	2,000 00	608 98	13 76
24	Brindise.....	1,323 82	7 13	24 45
25	Boulogne.....	1,500 00	112 00	59 18
26	Bradford.....	-----	5,380 24	-----
C.				
27	Cork.....	2,000 00	364 44	20 35
28	Calcutta.....	5,000 00	3,945 54	-----
29	Cape Town.....	1,450 55	309 52	68 93
30	Cadiz.....	1,500 00	678 21	59 03
31	Constantinople.....	3,000 00	329 41	301 89
32	Canea.....	1,000 00	-----	-----
33	Cyprus.....	1,513 91	16 17	103 89
34	Canton.....	4,204 67	1,374 87	842 32
35	Cape Haytien.....	1,000 00	565 93	-----
36	Carthagena.....	500 00	466 56	-----
37	Callao.....	4,089 67	3,931 54	-----
38	Cobija.....	125 00	56 04	-----
39	Coaticook.....	1,500 00	7,040 50	-----
40	Chin Kiang.....	4,744 55	534 32	419 69
41	Clifton.....	3,082 41	6,607 75	-----
D.				
42	Dundee.....	2,000 00	5,261 25	8 34
43	Deimerara.....	2,000 00	1,669 61	-----
E.				
44	Elsinore.....	1,500 00	13 25	86 90
45	Erie.....	1,875 00	8,000 26	-----
F.				
46	Funchal.....	1,500 00	223 44	15 56
47	Fayal.....	750 00	444 13	-----
48	Frankfort-on-the-Main.....	3,884 83	1,551 50	26 36
49	Foo-Choo.....	4,375 00	772 10	-----

B.—Statement of consular returns of salaries, fees, &c.—Continued.

No.	Consulates.	Salaries,	Fees.	Loss in exchange.
G.				
50	Genoa	\$1,779 89	\$1,090 15	\$18 04
51	Glasgow	3,562 50	10,199 62	.....
52	Geneva	1,630 43	1,086 23	30 45
54	Guayaquil	714 96	392 00	.....
55	Gaboon	1,530 22	16 05	.....
56	Guayamas	1,125 00	412 43	33 35
57	Gibraltar	1,500 00	315 17	.....
58	Goderich	2,103 25	2,953 97	.....
H.				
59	Hong Kong	2,625 00	3,871 22	.....
60	Halifax	2,000 00	3,658 95	.....
61	Havre	8,427 89	5,065 25	97 75
62	Havana	7,795 83	19,511 12	525 00
63	Hamburg	2,338 44	5,001 69	.....
64	Honolulu	5,156 20	6,147 53	6 00
65	Hankow	2,250 00	257 46	223 67
J.				
66	Jerusalem	1,875 37	.....	181 46
K.				
67	Kingston, Jamaica	2,527 17	1,881 14	17 55
68	Kanagawa	6,211 65	1,624 53	780 41
69	Kingston, C. W.	1,500 00	2,237 91	.....
L.				
70	London	7,500 00	38,542 36	.....
71	Liverpool	8,150 38	34,573 80	.....
72	Leeds	2,000 00	2,376 00	4 03
73	Lisbon	2,250 00	813 47	72 39
74	Lyons	3,033 38	5,170 50	15 40
75	La Rochelle	1,875 00	357 00	62 54
76	Leipsic	1,438 41	5,044 25	127 97
77	Leghorn	1,500 00	1,240 17	12 32
78	Lanthala	832 81	39 95	176 25
79	La Guayra	1,500 00	698 84	.....
80	Lahaina	3,000 00	158 52	35 09
81	Leith .....	.....	624 42	.....
M.				
82	Manchester	2,250 00	17,599 00	.....
83	Melbourne	5,896 31	3,120 24	.....
84	Malta	2,250 00	260 27	707 23
85	Montreal	5,097 81	8,533 44	.....
86	Moscow	2,293 89	11 00	258 57
87	Marseilles	3,220 10	3,879 75	.....
88	Malaga	1,500 00	1,180 83	24 20
89	Matanzas	2,500 00	6,099 45	243 30
90	Munich	1,000 00	718 75	17 69
91	Messina	1,500 00	1,678 59	.....
92	Mexico	1,000 00	520 70	.....
93	Matamoras	1,040 76	1,989 09	.....
94	Montevideo	750 00	1,615 24	.....
95	Maranham	1,250 00	601 79	.....
96	Mauritius	4,591 64	293 76	144 27

B.—Statement of consular returns of salaries, fees, &c.—Continued.

No.	Consulates.	Salaries.	Fees.	Loss in exchange.
N.				
98	Naples.....	\$1,646 44	\$603 85	\$32 29
99	Nassau.....			
100	New Castle.....	1,500 00	1,070 00	5 55
101	Nantes.....	1,728 02	475 07	33 38
102	Nice.....	1,944 28	360 70	55 44
103	Nagasaki.....	2,741 66	398 35	375 93
O.				
104	Odessa.....	2,288 04	63 83	322 88
105	Oporto.....	1,500 00	224 50	104 01
106	Omoa and Truxillo.....	1,000 00	31 76	
P.				
107	Paris.....	7,084 24	47,700 50	259 00
108	Prince Edward Island.....			
109	Port Stanley.....			
110	Port Mahon.....	1,500 00	185 52	63 17
111	Paso del Norte.....	499 92	41 00	
112	Panama.....	5,034 39	2,731 28	
113	Pernambuco.....	2,000 00	1,418 87	46 11
114	Para.....	807 92	1,999 45	
115	Payta.....	500 00	170 26	
116	Pictou.....	1,500 00	479 86	
117	Palermo.....	1,500 00	1,818 66	5 86
118	Piræus.....			
119	Prescott.....	1,500 00	2,561 08	
Q.				
120	Quebec.....	1,660 70	1,068 04	
R.				
121	Rio de Janeiro.....	6,000 00	5,993 79	44 35
122	Revel.....	2,000 00	2 00	315 20
123	Rotterdam.....	2,266 31	1,932 37	13 86
124	Rio Grande.....	1,000 00	613 66	79 85
S.				
125	St. Petersburg.....	2,944 45	1,478 75	54 66
126	St. Paul de Loando.....	750 00	31 53	
127	St. Thomas.....	4,000 00	2,913 14	
128	St. Domingo.....	3,510 86	234 43	108 61
129	St. Catharine's.....	2,138 60	777 61	
130	Singapore.....	2,500 00	832 98	173 77
131	Santiago de Cuba.....	2,500 00	910 22	
132	San Juan.....	1,527 17	772 36	
133	Santiago, Cape Verde.....	562 81	48 15	
134	Santa Cruz.....	1,500 00	237 93	
135	Stuttgart.....	750 00	2,362 52	
136	Spezzia.....	1,500 00		55 53
137	Smayrna.....	2,341 19	876 07	107 93
138	Shanghai.....	5,750 00	5,129 75	477 90
139	Swatow.....	4,375 00	327 40	162 61
140	San Juan del Norte.....	2,000 00	837 76	
141	San Juan del Sur.....	2,970 16	281 86	
142	Sabanilla.....	561 14	380 32	
143	Santos.....	629 79	4 50	29 29
144	Stettin.....	1,206 25	113 00	33 64
145	Southampton.....	2,000 00	294 41	
146	St. Helena.....	2,036 87	809 71	
147	St. John, C. E.....	1,402 17	2,325 04	
148	Sarnia.....	1,610 00	1,362 25	

B.—Statement of consular returns of salaries, fees, &c.—Continued.

No.	Consulates.	Salaries.	Fees.	Loss in exchange.
T.				
149	Tangiers	\$3,000 00	.....	\$171 11
150	Trieste	2,000 00	\$744 60	.....
151	Tampico	1,833 33	790 75	.....
152	Trinidad de Cuba,	2,500 00	1,313 14	.....
153	Tripoli	10,500 00	.....	800 67
154	Tunis	7,614 13	3 93	41 36
155	Turk's Islands	2,300 00	764 54	.....
156	Tumbez	444 27	204 06	10 79
157	Tahiti	1,250 00	353 96	108 84
158	Talcahuano	1,000 00	339 33	.....
159	Tamatave, Madagascar	2,087 91	39 48	127 60
159½	Toronto	1,500 00	8,035 43	.....
V.				
160	Valparaiso	3,000 00	3,971 73	.....
161	Vienna	1,426 62	2,054 50	7 01
162	Venice	876 75	392 93	34 17
163	Vera Cruz	3,684 72	1,526 58	.....
W.				
164	Windsor	1,658 96	2,003 35	.....
Z.				
165	Zurich	1,500 00	2,565 00	.....
166	Zanzibar	1,000 00	.....	.....
Total		394,459 63	424,099 17	10,717 77

Total amount of fees received as per adjustments

\$424,099 17

Total amount paid for salaries of consuls, as per above

\$394,459 63

Less this amount included, but being for salaries accrued before

June 30, 1866

23,167 00

Add loss in exchange paid

371,292 63

10,717 77

382,010 40

Fees received in excess of salaries and loss by exchange

42,089 77

REMARKS.

No.

- Including salary from October 1, 1865.
- Including salary from November 6, 1865.
- Paid consular clerk one thousand dollars.
- Salary paid while receiving instructions and transit to post of duty.
- Salary paid C. Hale from May 18, 1864.
- Paid Charles W. Legendre from July 16 to August 14, 1866; also James Porter, acting, from September 11 to November 11, 1865; also William P. Jones, from April 1 to December 13, 1866.
- Salary paid from September 15, 1864, to June 30, 1866. Second quarter 1867 not received.
- Including salary from April 1 to June 30, 1866.
- Fees amounting to one thousand six hundred and sixty-six dollars and fifty-seven cents overcharged, returned.
- Including salary of J. H. Heap, while receiving instructions and making transit to his post of duty; also salary of John Young, from August 7 to August 17, 1861, while receiving instructions, and from September 11 to October 6, 1866, while making transit from post of duty.
- Salary paid W. G. Wright from December 4, 1866, to January 2, 1867. No returns.
- Salary paid William E. Gleeson, from June 28, 1866, to August 19, 1866, while receiving instructions and making transit to post of duty.
- Including salary from October 25, 1865.

17. Including salary from May 23, 1865.
18. Salary paid George S. Dodge, from June 23 to July 26, 1866, while receiving instructions, and from July 27 to August 15, 1866, while making transit to post of duty.
20. Salary paid Nevin Moore, acting, from April 4, 1857, to July 22, 1858.
21. Paid Augustus Puxoto salary from October 17, 1864, to August 28, 1865. Second quarter 1867 not received.
22. Salary paid M. E. Hollister from October 13 to November 7, 1866, while receiving instructions, and from November 26, 1866, to January 14, 1867.
24. Salary paid F. B. Hutching from August 7 to August 27, 1866, while receiving instructions, and from September 23 to October 21, 1866.
29. Salary paid George Gerard from April 4 to June 15, 1867, while receiving instructions and transit to post of duty, and including salary from April 1 to June 30, 1866.
33. Including salary from December 27, 1865.
34. Including salary from January 1, 1866. Salary paid E. M. King from May 3 to June 3, 1867, while receiving instructions. Fourth quarter 1866 and first quarter 1867 not received.
37. Including salary of Alexander C. Dyer, consular clerk, from November 29, 1866.
38. No returns for three quarters.
40. Salary paid H. G. Bridges from September 1, 1865, to May 31, 1866. First quarter 1867 not received.
41. Salary paid A. A. Porter from April 1, 1865, to April 20, 1866.
45. Salary paid from April 1 to June 30, 1866, inclusive.
48. Including salary of consular clerk.
49. Including salary for second quarter 1866.
50. Salary paid D. H. Wheeler from October 20 to November 26, 1866, while making transit from post, and salary to W. L. Patterson from January 15 to February 13, 1867.
51. Salary paid W. L. Duff while receiving instructions, and salary of J. M. Bailey while making transit from post.
55. Salary paid A. Perrot June 20 to September 30, 1866, while making transit to his post of duty. Second quarter 1867 not received.
58. Salary paid Thomas Allcock while receiving instructions and transit to his post of duty. Second quarter of 1867 not adjusted.
61. Salary paid Dwight Morris while receiving instructions; also salary to James O. Putnam while awaiting his exequatur and making transit from post.
62. Salary paid William T. Minor while making transit to and from his post; also salary of consular clerk from January 1, 1867.
63. Salary paid S. F. Williams while receiving instructions and transit to his post.
64. Salary paid consular clerk; also salary of Morgan L. Smith while receiving instructions and transit to post.
65. Second quarter 1867 not received.
66. Including salary from April 1, 1866.
67. Salary paid I. N. Camp from July 1 to October 5, 1865.
68. Salary paid Julius Stahel while receiving instructions, making transit to his post, and awaiting his exequatur; also salary of George S. Fisher while making transit from his post.
71. Including salary of consular clerks.
73. Including salary from October 23, 1866.
74. Paid P. J. Osterhaus while receiving instructions and making transit to post; also salary of Albert J. Dezeyk, consular clerk, from July 1, 1866, to June 30, 1867. No returns from July 1 to July 27, 1866.
75. Including second quarter, 1866.
76. Salary paid J. M. Cramer while receiving instructions and transit to post. No returns from April 1 to June 22, 1867.
78. Including second quarter, 1866, fourth quarter, 1866, and second quarter, 1867, not received; also including salary of K. Pritchette from March 19 to April 17, 1867, while receiving instructions.
82. Including second quarter, 1866, and salary of G. R. Latham, March 9 to April 7, 1866, while receiving instructions, and from April 10 to July 27, 1866, while making transit to his post. Second quarter 1867 not received.
84. Including salary for first and second quarters, 1866.
85. Including salary of W. W. Averell and Franklin Olcott, consular clerk, while receiving instructions and making transit to post; also salary of John F. Potter while making transit from post.
86. Including salary of James Wentworth while receiving instructions, making transit to post, and awaiting his exequatur.
87. Salary paid M. F. Conway while receiving instructions; also salary paid G. G. Fleuret while making transit from post.
93. Including salary of M. B. Marshall while making transit to post of duty.
94. Second quarter 1867 not received.
95. Including second quarter, 1866.

96. Including salary of Nicholas Pike while receiving instructions and transit to post of duty.
97. Including salary from June 14, 1866. Second quarter 1867 not received.
98. Including salary of Frank Swan while receiving instructions and while making transit to and from post of duty.
99. Returns incomplete.
101. Including salary of G. M. Towle while receiving instructions and making transit to and from post of duty.
102. Including salary from December 15, 1865, to June 30, 1866.
103. Including salary from April 1 to June 30, 1866. Second quarter 1867 not received.
104. Including salary from August 21 to October 12, 1861.
107. Including salary of E. Tuck from July 1 to July 31, 1866; also salary of James Hand and William Kine, consular clerks.
108. No returns.
109. Returns incomplete.
112. Including second quarter 1866, salary of T. K. Smith while receiving instructions and making transit to post; also salary of Frederick Hicks from July 1 to July 29, 1867.
114. Seventy-one (71) days deducted while absent from post, September 15 to November 25, 1866.
118. No returns.
120. Salary paid John Henry while receiving instructions, while making transit to post, and awaiting his recognition.
123. Including salary of Albert Rhodes while receiving instructions and making transit to post of duty.
125. Including salary of J. Curtin, October 1, 1865, to June 30, 1866. Second quarter 1867 not received.
126. Second quarter 1867 not received.
128. Including salary of J. S. Smith while making transit to post of duty, and salary of Paul T. Jones from August 1 to October 7, 1866, making transit home, and from June 1, 1865, to July 31, 1866, at post.
129. Including salary from November 11, 1865.
132. Including salary of Jasper Smith from November 29 to December 3, 1861. Second quarter 1867 not received.
133. Returns incomplete.
135. Second quarter 1867 not received.
137. Including salary of E. J. Smithers while receiving instructions and transit to post.
138. Including second quarter 1866, and salary of B. R. Lewis, consular clerk, from October 1, 1866.
139. Including second quarter 1866.
141. Including salary of E. P. Taft while receiving instructions and making transit to post of duty.
142. Excess arising from having paid W. A. Chapman and E. Pellett, each, salary from July 18 to August 31, 1866.
143. Salary paid Charles F. de Vivaldi to November 22, 1865, at post, and from November 30, 1865, to March 9, 1866, while making transit home.
144. Including salary of L. R. Roeder from February to March 26, 1867, while making transit to post, and salary of Charles J. Sundell from June 30 to August 3, 1866, while in transit from his post of duty.
146. Including salary of Thomas Fitnam while receiving instructions and making transit to post of duty; also salary of George Gerard while in transit from his post.
148. Salary paid A. W. Duggan from October 6 to October 29, 1866, while receiving instructions; also salary to John L. Near, from November 28 to November 30, 1866, while in transit from his post.
151. Including additional salary from November 1, 1865, to December 31, 1866.
153. Including salary from January 1, 1864; not previously reported.
154. Including salary of J. H. Heap from August 9 to August 25, 1867, while receiving instructions, and salary of Amos Perry from July 1, 1864, to December 31, 1866. First and second quarters 1864 not received.
155. Including salary of E. Maynard while receiving instructions and making transit to post of duty.
156. No returns from November 21 to December 31, 1866.
157. Including second quarter 1866.
159. Salary paid from June 14, 1866.
161. Including salary of P. S. Post while receiving instructions and transit to post. No returns.
162. Including salary of Frank Colton from April 30 to June 12, 1866, while in transit to post, and from June 13, 1866, at post.
163. Including salary of M. D. L. Lane from January 10 to January 28, 1867, while in transit from post.
164. Including salary of A. J. Stevens from October 4 to October 27, 1866, while receiving instructions; also salary of D. K. Hobard, November 3 to November 16, 1866, while making transit from post of duty.

C.—Statement showing the amount expended by the consular officers of the United States for the relief of American seamen at the consulates, the amount received by them as extra wages of discharged seamen, and the amount of loss in exchange incurred by them in drawing for balances due them, as appears from the settlement, in the Fifth Auditor's Office, of the consular accounts for the fiscal year ending June 30, 1867.

Consulate.	Receipts.	Expenses.	Loss in exchange.
Acapulco		\$332 25	
Alexandria		21 89	\$0 22
Amoor river	\$23 00		
Amoy	188 35	581 41	
Antwerp	523 45	489 27	
Apia		2,039 84	
Aspinwall		737 45	
Aux Cayes		146 15	
Barbadoes	912 00	889 96	
Barcelona		5 75	
Bahia	954 30	857 50	
Bangkok	80 01	263 75	61 25
Batavia	512 20	459 51	
Bathurst		157 51	
Belize		100 00	
Belfast		1 92	
Bermuda	670 66	919 26	
Bombay	60 00	72 36	
Boulogne		14 88	
Bradford		4 84	
Bristol		136 89	
Buenos Ayres	4,071 13	3,527 86	
Curacoa		63 00	
Cork	270 00	229 12	
Constantinople		94 30	15 08
Callao	1,837 06	5,665 12	
Cadiz	19 20	698 35	60 12
Calcutta	3,989 51	2,265 50	
Cape Town		63 68	3 41
Ceylon	289 48	153 04	
Carthage	212 20		
Demerara	110 60	59 94	
Dundee	828 85	353 81	
Elsinore		27 47	
Fayal	3,085 11	6,467 31	
Falmouth		253 74	19 38
Funchal	58 80	675 91	37 02
Glasgow		36 06	
Gaspé Basin		169 95	
Guayaquil		120 75	
Genoa	1,326 20	836 80	
Gibraltar	130 07	94 67	
Guaymas		293 75	
Goderich		8 00	1 91
Havre	225 72	445 19	
Honolulu	9,878 00	19,540 81	67 98
Hong Kong	4,649 79	3,981 73	
Havana	5,022 53	4,467 81	
Halifax		429 87	
Hilo	1,476 00	1,245 49	
Hakodadi		1,636 17	572 66
Kingston, Jamaica	66 96	1,210 38	49 29
Kanagawa	865 25	1,802 87	
Liverpool	15,112 45	10,838 19	
London		4 56	
Lahaina	180 00	30 00	
Laguayra		52 55	

C.—Statement, &c.—Continued.

Consulate.	Receipts.	Expenses.	Loss in exchange.
Lambayeque		\$246 68	
La Paz		39 94	
Marseilles	\$107 34	534 93	\$11 83
Matanzas	755 98	966 76	
Malaga	165 00	3,243 28	284 76
Montevideo, (2d quarter 1867 not received)	1,689 22	784 46	
Mauritius	300 00	1,613 32	59 68
Melbourne, (2d quarter 1867 not received)	265 68	153 80	
Montreal		77 85	
Manilla	173 50	152 50	
Monrovia	150 00	125 00	
Nagasaki	1,467 80	1,443 50	
Nantes		24 24	
Payta	226 00	3,297 50	
Paramaribo		74 80	
Palermo	119 00	84 00	
Panama	150 90	964 00	
Paris		11 30	
Pictou		248 60	
Port Mahon	146 40	97 60	
Rio de Janeiro	5,612 18	3,752 66	
Rio Grande do Sul		329 21	23 64
St. Catharine, Brazil	264 00	96 00	
St. Helena	1,185 00	921 92	
Santiago, Verde islands	118 00	690 70	57 26
Singapore	250 37	751 37	120 94
Stettin		12 18	22
Southampton		339 15	
St. John, New Foundland		671 63	17 22
Smyrna		39 70	5 93
St. John, New Brunswick		105 62	
Shanghai	2,274 81	1,859 95	
St. Domingo City	37 50	95 00	
St. John, Porto Rico	2 25	169 77	
Swatow	105 72	78 00	
St. Petersburg	183 51	271 41	
Sheffield		65 47	
Sydney, Australia		1,808 60	333 12
St. Martin, West Indies		121 64	
St. Thomas	27 52	218 26	
Turk's island		700 00	
Tumbez	192 00	1,208 37	83 37
Talcahuano	3,835 24	7,289 92	
Teneriffe	77 86	559 42	
Tahiti	648 00	5,069 08	443 87
Trinidad island	46 92	54 56	
Tampico	90 00	1,468 60	
Trinidad de Cuba		54 40	
Valencia	55 95	43 40	
Valparaiso	14,085 19	13,888 31	
Victoria, Vancouver's island		1,646 75	
Zanzibar		469 50	92 37
Total	92,442 31	135,583 19	2,422 54

RECAPITULATION.

Total amount of expenditures and loss in exchange	\$133,005 73
Amount of receipts	92,442 31
Excess of disbursements over receipts	45,563 42

D.—Statement showing the amount refunded citizens, seamen, or their representatives directly from the United States treasury, during the fiscal year ending June 30, 1867, the several sums having been previously received at the consulates.

James M. Cole, citizen, estate of.....	\$169 58
Robert Easby, seaman.....do.....	18 47
Jacob Bracy.....do.....do.....	93 00
John S. Young.....do.....do.....	48 41
M. Aline.....do.....wages refunded.....	50 00
Wm. Smith.....do.....do.....	36 00
Charles Bosse.....do.....do.....	70 00
W. T. Mesick.....do.....do.....	70 00
D. A. Dunham.....do.....do.....	20 00
Total.....	575 46

Statement showing the amount expended by the United States consulates for expenses incurred on account of criminal seamen for the fiscal year ending June 30, 1867.

Palermo.....	\$467 20
Culcutta.....	100 00
St. Jago de Cuba.....	50 00
Total.....	617 20

E.—Statement of the number of destitute American seamen sent to the United States, and the amount paid for their passage, from the following consulates, during the fiscal year ending June 30, 1867.

Consulates.	No. of seamen.	Amount.	Consulates.	No. of seamen.	Amount.
Acapulco.....	4	\$40 00	Grande Caymans.....	4	\$55 00
Antwerp.....	1	10 00	Guaymas.....	8	80 00
Aspinwall.....	72	720 00	Halifax.....	27	268 00
Aux Cayes.....	3	56 00	Havana.....	50	500 00
Barbadoes.....	41	440 00	Havre.....	3	30 00
Barrington.....	19	190 00	Hong Kong.....	1	10 00
Batavia.....	9	90 00	Honolulu.....	64	640 00
Bahia.....	4	40 00	Inagua.....	19	270 00
Bermuda.....	35	431 00	Kanagawa.....	8	140 00
Buenos Ayres.....	1	10 00	Kingston.....	25	390 00
Cadiz.....	9	110 00	La Paz.....	3	30 00
Callao.....	2	20 00	Laguayra.....	1	10 00
Cape town.....	10	362 00	Lisbon.....	1	10 00
Cardiff.....	3	30 00	Liverpool.....	10	100 00
Cette.....	1	10 00	Liverpool, N. S.....	6	36 00
Colonel.....	1	10 00	London.....	20	200 00
Cow Bay.....	29	290 00	Macao.....	1	10 00
Curaçoa.....	3	30 00	Matanzas.....	7	70 00
Fayal.....	79	1,764 00	Mauritius.....	1	75 00
Falmouth.....	2	20 00	Malaga.....	1	10 00
Fortune island.....	5	50 00	Mayaguez.....	8	80 00
Frontina.....	16	160 00	Mazatlan.....	2	20 00
Glasgow.....	2	20 00	Nassau.....	97	1,442 00
Goree.....	3	30 00	Neuvinas.....	9	90 00

E.—Statement of destitute American seamen, &c.—Continued.

Consulates.	No. of seamen.	Amount.	Consulates.	No. of seamen.	Amount.
Padang	2	\$20 00	St. Thomas	35	\$350 00
Palermo	2	20 00	St. Helena	20	228 08
Panama	14	140 00	St. John	25	350 00
Paramaribo	3	30 00	St. Christopher	4	40 00
Pernambuco	9	105 00	Tahiti	6	60 00
Rio de Janeiro	28	280 00	Tampico	4	60 00
Rio Grande, Brazil	3	30 00	Trinidad	1	20 00
San Juan	15	170 00	Turk's island	24	270 00
Salt island	2	20 00	Valparaiso	3	30 00
Santiago, Cape de Verde	15	230 00	Vera Cruz	6	60 00
Sagua la Grande	3	30 00	Victoria	28	280 00
Santiago de Cuba	12	120 00	Yarmouth	15	150 00
Singapore	2	20 00	Zanzibar	9	90 00
Sidney	2	20 00	Picked up at sea	10	300 00
Shanghai	13	130 00			
Smyrna	2	20 00	Total	1,056	13,277 08
St. Martin	9	105 00			

F.—Department accounts, &c., received and allowed during the fiscal year ending June 30, 1867.

Description.	Accounts.	Amounts.
STATE DEPARTMENT.		
Proof-reading, packing, &c.	4	\$3,613 44
Miscellaneous items	4	1,368 91
Office rent of consuls	4	16,440 20
Extra clerk hire	4	18,716 38
Contingent expenses, foreign intercourse	4	162,305 62
Rescue of American citizens from shipwreck	4	7,105 62
Copper-plate printing, books, maps, &c.	4	5,015 29
Contingent expenses of all the missions abroad	4	13,932 38
Stationery, blank books, &c.	2	4,688 07
Blank books, &c., for consuls	4	37,140 20
To encourage immigration	4	16,066 51
Expenses Universal Exposition at Paris	2	47,984 51
Expenses under the neutrality act	3	7,190 62
Bringing home from foreign countries persons charged with crime	2	3,357 20
Hire of building for State Department	2	50,000 00
Publishing laws in pamphlet form	3	35,579 45
Total	54	410,504 40
INTERIOR DEPARTMENT.		
Expenses of taking the eighth census	4	\$3,143 68
Suppression of the slave trade	4	2,847 98
Packing and distributing documents	4	9,351 39
Account of D. L. Payne, (census Idaho Territory)	1	7,855 60
Completing biennial register	1	500 00
Preservation of collections of exploring expeditions	1	1,992 50
Account of James Tufts	1	6,369 88
Salary of E. James from 1st January to 31st March, 1865	1	750 00
Census of Arizona Territory	2	3,574 49
Total	19	36,385 52

F.—*Department accounts, &c.*—Continued.

Description.	Accounts.	Amounts.
PATENT OFFICE.		
Contingent expenses	4	\$190,757 12
Illustrations for reports	4	13,328 30
Fitting up cases for copyrights	4	1,904 08
Repairing saloon in north wing	2	4,900 88
Repairing saloon in old portion of the building	1	4,126 80
Total	15	215,017 18
POST OFFICE DEPARTMENT.		
Blank books, &c	4	\$65,372 93
Total	4	65,372 93
Archibald Campbell, commissioner northwest boundary survey, for running northwest boundary line	4	\$16,514 96
Total	4	16,514 96
N. M. Beckwith, United States commissioner general to the Universal Exhibition of 1867, expenses of the second and third quarters, 1867 ..	1	\$21,199 38
Total	1	21,199 38

G.—Statement showing the expense of assessing the internal revenue taxes in the several collection districts, including the salaries, commissions, and extra allowances of the assessors, their contingent expenses; and the compensation of the assistant assessors, from July 1, 1866, to June 30, 1867.

DISTRICT.	Gross compensation.	Tax.	Net compensation.	Clerk hire.	Stationery.	Printing and advertising.	Postage and express.	Rent of assessor.	Compensation of assistant assessors.	Tax.	Net compensation of assistant assessors.	Rent of assistant assessors.	Total.
MAINE.													
First district.....	\$4, 109 57	\$163 71	\$3, 945 86	\$1, 067 50	\$256 47	\$20 50	\$62 37	\$222 22	\$6, 358 17	\$163 42	\$6, 188 75	-----	\$11, 763 67
Second district.....	2, 295 62	144 85	3, 150 77	333 28	49 65	31 37	81 30	100 00	4, 142 12	111 80	4, 020 32	\$60 33	7, 537 02
Third district.....	2, 388 15	82 69	2, 305 46	661 01	107 52	11 50	114 06	110 00	7, 363 95	171 76	7, 192 19	46 26	10, 546 00
Fourth district.....	2, 493 29	87 95	2, 405 34	731 33	106 35	20 50	72 82	100 00	9, 087 31	217 06	8, 870 25	75 67	12, 382 26
Fifth district.....	665 84	20 67	645 17	291 69	74 22	16 00	50 22	75 00	5, 952 37	162 63	5, 789 74	104 25	7, 046 29
Total.....	12, 932 47	499 87	12, 432 60	3, 084 81	594 21	99 87	380 77	607 22	32, 903 92	832 67	32, 071 25	286 51	49, 577 24
NEW HAMPSHIRE.													
First district.....	3, 601 61	143 35	3, 458 26	750 00	47 87	19 75	24 18	56 25	9, 001 13	215 40	8, 785 73	-----	13, 152 04
Second district.....	4, 000 00	163 28	3, 836 72	931 62	105 24	28 25	165 83	178 17	10, 629 75	257 69	10, 372 06	269 17	15, 827 16
Third district.....	2, 388 00	95 17	2, 292 83	600 00	69 85	15 00	223 26	75 00	6, 908 12	181 44	6, 726 68	211 56	10, 214 18
Total.....	9, 989 61	401 80	9, 587 81	2, 281 62	222 96	63 00	423 37	309 42	26, 539 00	654 53	25, 884 47	420 73	39, 193 38
VERMONT.													
First district.....	2, 398 12	88 36	2, 309 76	346 50	73 90	10 00	79 79	50 00	5, 646 22	145 19	5, 501 03	50 00	8, 420 98
Second district.....	1, 833 89	67 47	1, 766 42	147 00	119 97	12 75	202 53	93 75	4, 457 08	112 22	4, 344 86	120 04	6, 807 32
Third district.....	2, 119 77	86 08	2, 033 69	291 69	189 91	38 94	198 14	127 08	5, 702 75	150 15	5, 552 60	157 58	8, 589 63
Total.....	6, 351 78	241 91	6, 109 87	785 19	383 78	61 69	480 46	270 83	15, 806 05	407 56	15, 398 49	327 62	23, 817 93
MASSACHUSETTS.													
First district.....	3, 641 52	155 27	3, 486 25	1, 083 30	230 39	84 00	347 67	250 00	7, 930 31	202 40	7, 727 91	305 09	13, 534 61
Second district.....	3, 904 19	157 71	3, 746 48	1, 825 40	344 37	10 75	100 92	227 42	17, 729 60	418 75	17, 310 85	306 26	23, 872 45
Third district.....	3, 624 99	157 03	3, 467 96	3, 374 98	606 40	14 00	510 53	1, 000 99	16, 758 30	433 77	16, 324 53	861 27	26, 160 66
Fourth district.....	3, 495 84	153 16	3, 342 68	1, 519 03	229 79	27 00	652 20	450 00	8, 047 38	204 14	7, 843 24	569 33	14, 633 27
Fifth district.....	3, 688 90	151 62	3, 537 28	1, 662 21	174 07	46 00	38 76	175 00	20, 111 04	477 10	19, 633 94	271 42	25, 538 68
Sixth district.....	3, 624 99	157 03	3, 467 96	1, 337 53	367 35	17 00	203 23	282 50	9, 995 55	257 89	9, 737 66	448 76	15, 867 99

G.—Statement showing the expense of assessing the internal revenue taxes in the several collection districts, &c.—Continued.

DISTRICT.	Gross compensation.	Tax.	Net compensation.	Clerk hire.	Stationery.	Printing and advertising.	Postage and express.	Rent of assessor.	Compensation of assistant assessors.	Tax.	Net compensation to assistant assessors.	Rent of assistant assessors.	Total.
MASSACHUSETTS.													
Seventh district.....	\$3,625 01	\$157 02	\$3,467 99	\$1,360 24	\$174 80	\$24 00	\$188 90	\$143 17	\$9,474 03	\$256 93	\$9,217 10	\$264 97	\$14,841 17
Eighth district.....	4,000 00	163 28	3,836 72	2,250 00	183 10	21 00	102 67	433 33	18,470 46	441 84	18,028 62	342 07	25,197 51
Ninth district.....	3,852 59	155 90	3,696 69	1,585 50	236 48	43 50	176 91	200 00	20,147 16	473 68	19,673 48	283 30	25,895 86
Tenth district.....	4,000 00	168 28	3,831 72	1,999 89	596 64	92 25	392 55	175 00	21,885 17	560 50	21,324 67	504 24	28,916 96
Total.....	37,458 03	1,576 30	35,881 73	17,998 08	3,163 39	379 50	2,720 34	3,337 41	150,549 00	3,727 00	146,822 00	4,156 71	214,459 16
RHODE ISLAND.													
First district.....	4,375 00	174 53	4,200 47	3,124 97	224 91	21 75	9 33	395 83	23,010 33	540 74	22,469 59	457 74	30,904 59
Second district.....	3,755 83	151 06	3,604 77	800 00	80 72	45 62	46 67	174 00	7,519 73	182 77	7,336 96	-----	12,088 74
Total.....	8,130 83	325 59	7,805 24	3,924 97	305 63	67 37	56 00	569 83	30,530 06	723 51	29,806 55	457 74	42,993 33
CONNECTICUT.													
First district.....	3,625 00	157 03	3,467 97	900 00	212 68	12 37	311 57	312 42	9,663 60	260 48	9,403 12	71 67	14,691 80
Second district.....	4,750 00	185 78	4,564 22	1,800 00	257 90	43 00	241 91	100 00	15,002 63	366 28	14,636 35	290 67	21,934 05
Third district.....	3,761 59	143 26	3,618 33	749 97	82 74	16 00	124 13	250 00	7,298 76	190 46	7,108 30	142 82	12,092 29
Fourth district.....	3,937 73	160 16	3,777 57	999 96	260 96	16 50	116 42	75 00	13,063 98	314 24	12,749 74	141 25	18,137 40
Total.....	16,074 32	646 23	15,428 09	4,449 93	814 28	87 87	794 03	737 42	45,028 97	1,131 46	43,897 51	646 41	66,855 54
NEW YORK.													
First district.....	3,505 88	132 31	3,373 57	2,599 50	615 53	7 30	99 66	627 97	22,282 03	513 38	21,768 65	251 99	29,374 17
Second district.....	4,000 00	163 28	3,836 72	4,999 92	426 84	56 20	73 42	775 00	22,873 88	526 44	22,347 44	1,037 82	33,553 36
Third district.....	2,676 39	113 90	2,562 49	3,954 27	652 06	69 05	78 50	366 66	16,998 64	455 64	16,543 00	200 00	24,426 03
Fourth district.....	4,000 00	163 28	3,836 72	4,976 67	554 97	33 75	35 88	375 00	37,682 00	878 04	36,803 96	1,876 00	48,492 95
Fifth district.....	4,000 00	163 28	3,836 72	4,333 28	384 93	104 25	40 00	500 00	18,787 54	444 51	18,343 03	921 68	28,463 89
Sixth district.....	4,000 00	163 28	3,836 72	4,908 31	358 73	99 90	20 10	375 00	27,019 49	625 69	26,393 80	1,802 09	37,794 65
Seventh district.....	4,144 47	152 91	3,991 56	3,666 67	284 72	40 80	-----	979 17	17,967 49	414 46	17,553 03	618 33	27,134 28
Eighth district.....	3,495 84	154 88	3,340 96	2,799 92	432 05	106 14	35 00	775 00	19,752 87	526 37	19,226 50	450 66	27,186 23
Ninth district.....	3,854 49	156 00	3,698 49	3,979 92	449 41	130 40	60 79	811 66	28,428 57	646 85	27,781 72	1,515 91	38,428 30
Tenth district.....	3,195 90	123 08	3,072 82	1,999 92	511 94	26 65	191 47	400 00	26,344 90	612 93	25,731 97	443 31	32,378 08

Eleventh district.....	3,862 86	149 01	3,713 85	1,149 99	229 34	15 72	141 39	60 00	15,203 00	373 36	14,829 64	197 92	20,337 85
Twelfth district.....	3,336 32	130 12	3,206 20	1,500 00	123 32	12 60	57 06	110 00	17,149 61	400 28	16,749 33	164 14	21,922 65
Thirteenth district.....	3,056 46	137 82	2,918 64	650 00	298 67	24 40	53 83	100 00				269 65	4,315 19
Fourteenth district.....	3,998 94	163 23	3,835 71	3,152 65	310 06	59 80	195 71	491 66	23,730 48	556 16	23,174 32	128 32	31,348 23
Fifteenth district.....	3,626 34	144 64	3,481 70	2,016 79	439 83	3 75	333 86	500 00	15,332 87	367 89	14,964 98	147 85	21,888 76
Sixteenth district.....	1,901 08	53 36	1,847 72	600 00	126 36	3 50	122 52	71 25	8,238 60	196 58	8,042 02	98 50	10,911 87
Seventeenth district...	1,606 39	43 59	1,562 80		49 25	47 25	60 38	50 00	11,950 34	291 12	11,659 22	87 78	13,516 68
Eighteenth district.....	4,696 42	186 22	4,510 20	1,825 00	200 30	165 45	122 29	233 32	14,140 82	336 18	13,804 64	53 08	20,914 28
Nineteenth district.....	2,435 89	89 38	2,346 51	400 00	265 05	36 98	123 40	124 52	12,032 03	285 20	11,746 83	157 75	15,201 04
Twentieth district.....	3,819 45	146 74	3,672 71	816 23	85 07	25 25	42 71	120 00	10,535 40	249 80	10,285 60	108 59	15,156 16
Twenty-first district...	3,258 78	137 30	3,121 48	1,332 80	453 26	22 25	381 90	300 00	19,492 34	467 51	18,954 83	18 75	24,585 27
Twenty-second district..	3,030 62	117 71	2,912 91	1,016 63	147 19	19 55	51 95	214 57	17,318 07	398 95	16,919 12	89 17	21,371 09
Twenty-third district...	3,492 85	137 91	3,354 94	2,198 97	226 40	28 45	70 46	250 00	14,817 81	345 44	14,472 37	259 81	20,661 40
Twenty-fourth district..	3,225 39	124 54	3,100 85	799 92	134 35	31 36	92 05	52 00	17,248 69	414 82	16,833 87	150 09	21,194 49
Twenty-fifth district...	2,355 70	102 78	2,252 92	348 73	176 44	26 71	59 22	65 00	5,206 99	146 71	5,060 28	183 15	8,172 45
Twenty-sixth district...	3,598 46	143 18	3,455 28	949 97	131 59	27 70	95 30	92 05	10,100 11	230 54	9,869 57	86 58	14,708 04
Twenty-seventh dist...	2,592 35	107 91	2,484 44	704 03	150 89	32 23	72 63	219 99	8,792 85	236 30	8,556 55	153 48	12,374 24
Twenty-eighth district..	3,502 57	138 39	3,364 18	1,399 93	245 11	46 60	45 14	350 00	18,330 58	427 87	17,902 71	.....	23,353 67
Twenty-ninth district...	2,935 82	123 55	2,813 27	749 97	67 08	21 40	52 66	150 00	12,479 13	326 87	12,152 26	88 62	16,095 26
Thirtieth district.....	2,889 70	129 49	2,760 21	1,748 31	250 49	47 73	110 10	416 66	9,355 68	255 61	9,140 07	175 00	14,648 57
Thirty-first district....	2,621 19	106 83	2,514 36	573 00	231 61	31 00	178 75	50 00	6,735 74	183 87	6,551 87	56 88	10,187 47
Thirty-second district..	4,000 18	163 28	3,836 72	5,983 36	935 31	14 80	44 90	125 00	54,637 43	1,295 27	53,342 16	2,432 22	66,714 47
Total.....	106,716 55	4,262 18	102,454 37	68,134 66	9,948 15	1,418 92	3,163 03	10,161 48	560,935 98	13,430 64	547,505 34	14,225 12	757,011 07
NEW JERSEY.													
First district.....	1,542 65	42 31	1,500 34	813 34	200 90	31 25	46 81	94 54	11,734 87	296 62	11,438 25	35 00	14,160 73
Second district.....	4,387 63	167 27	4,220 36	925 35	195 66	63 17	173 76	89 52	17,386 38	412 11	16,974 27	48 33	22,690 42
Third district.....	3,894 10	157 97	3,736 13	1,625 01	138 25	51 75	116 77	200 00	21,430 72	534 49	20,896 23	256 08	27,020 22
Fourth district.....	3,136 86	136 92	2,999 94	1,005 01	51 50	43 45	98 23	198 42	11,388 16	308 81	11,079 35	189 16	15,665 06
Fifth district.....	3,722 22	152 87	3,569 35	3,570 11	277 78	59 90	40 73	423 00	32,459 93	778 11	31,681 82	407 90	40,030 59
Total.....	16,683 46	657 34	16,026 12	7,938 82	864 09	249 52	476 30	1,005 78	94,400 06	2,330 14	92,069 92	936 47	119,567 02
PENNSYLVANIA.													
First district.....	3,777 00	171 38	3,605 62	3,833 33	484 38	99 25	5 00	763 03	15,669 86	424 84	15,245 02	1,010 94	25,046 57
Second district.....	3,105 55	121 07	2,984 48	4,101 36	723 77	91 50	25 11	630 97	24,126 82	560 18	23,566 64	492 92	32,616 75
Third district.....	2,811 03	124 04	2,686 99	3,458 34	930 68	52 75	45 32	374 98	21,426 35	551 26	20,875 09	918 35	29,342 50
Fourth district.....	2,735 03	108 97	2,626 06	3,974 44	99 33	16 25	5 00	375 00	21,513 66	533 77	20,974 89	319 50	28,378 72
Fifth district.....	3,907 30	159 03	3,748 27	3,305 13	247 56	18 50	87 32	500 00	17,971 60	428 38	17,543 22	256 88	25,706 88
Sixth district.....	2,805 82	105 54	2,700 28	800 02	352 50	8 50	26 51	174 97	16,846 89	414 31	16,532 58	86 04	20,681 40
Seventh district.....	1,808 04	64 68	1,743 36	1,566 64	469 58	41 38	65 19	202 55	21,098 33	495 65	20,602 68	165 00	24,856 38
Eighth district.....	2,995 30	125 63	2,869 67	599 98	201 89	.....	45 98	266 66	8,608 03	230 59	8,377 44	270 01	12,631 63
Ninth district.....	1,839 55	76 97	1,762 58	600 00	223 58	.....	16 12	324 98	6,508 58	182 10	6,326 48	.....	9,253 74
Tenth district.....	2,552 99	99 56	2,453 43	720 00	87 21	13 75	58 64	250 00	4,871 90	122 51	4,739 39	29 16	8,351 58
Eleventh district.....	2,305 45	96 97	2,208 48	749 63	278 41	62 50	198 38	131 25	6,340 68	171 71	6,168 97	90 30	9,887 92
Twelfth district.....	2,801 15	103 58	2,697 57	1,192 72	291 97	.....	209 81	72 92	12,788 31	287 47	12,500 84	230 73	17,196 56
Thirteenth district.....	1,858 65	52 82	1,805 83	920 80	71 54	13 00	47 82	4 00	14,454 74	340 72	14,114 02	.....	16,977 01

G.—Statement showing the expense of assessing the internal revenue taxes in the several collection districts, &c.—Continued.

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REPORT OF THE SECRETARY OF THE TREASURY.

DISTRICT.	Gross compensation.	Tax.	Net compensation.	Clerk hire.	Stationery.	Printing and advertising.	Postage and express.	Rent of assessors.	Compensation of assistant assessors.	Tax.	Net compensation of assistant assessors.	Rent of assistant assessors.	Total.
Fourteenth district.....	\$2,902 04	\$106 37	\$2,795 67	\$1,014 17	\$515 93	\$34 50	\$422 21	\$291 67	\$16,514 76	\$389 60	\$16,125 16	\$217 78	\$21,417 09
Fifteenth district.....	2,149 43	92 61	2,056 82	733 84	262 38	5 00	128 24	192 93	12,770 79	292 62	12,478 17	116 03	15,973 41
Sixteenth district.....	2,445 91	87 39	2,358 52	891 67	318 66	39 00	70 89	47 92	8,918 37	249 85	8,668 52	24 16	12,419 34
Seventeenth district.....	2,213 15	76 25	2,136 90	269 00	47 30	17 75	42 27	100 00	8,591 60	199 72	8,391 88	.....	11,005 10
Eighteenth district.....	1,905 46	61 06	1,844 40	800 03	261 63	40 30	229 29	100 00	15,777 39	379 19	15,398 20	187 00	18,860 85
Nineteenth district.....	4,957 47	203 65	4,753 82	1,012 36	215 53	33 25	354 30	40 00	13,074 02	317 57	12,756 45	99 99	19,265 70
Twentieth district.....	3,755 71	143 56	3,612 15	2,103 31	363 22	5 00	243 51	112 50	17,211 10	413 84	16,797 26	274 15	23,511 10
Twenty-first district.....	2,422 23	79 86	2,342 37	609 42	185 92	29 25	85 83	75 60	14,335 77	346 71	13,989 06	87 83	17,405 28
Twenty-second district.....	3,998 65	163 28	3,835 37	3,107 20	422 79	.....	45 93	300 00	15,940 92	373 62	15,567 30	118 75	23,397 34
Twenty-third district.....	4,331 26	174 04	4,157 22	1,200 00	249 71	76 50	35 53	312 50	14,896 01	357 21	14,538 80	57 16	20,627 42
Twenty-fourth district.....	4,423 13	181 74	4,241 39	500 00	339 09	19 40	339 71	39 17	16,350 20	383 98	15,966 22	114 16	21,559 14
Total.....	70,807 30	2,780 05	68,027 25	38,063 39	7,644 56	701 08	2,833 91	5,683 60	346,706 68	8,457 40	338,249 28	5,166 84	466,369 91
DELAWARE.....	3,852 32	155 86	3,696 46	1,773 33	214 51	112 76	118 67	175 00	19,500 51	481 16	19,019 35	37 33	25,147 41
MARYLAND.													
First district.....	2,349 24	73 24	2,276 00	858 00	150 14	10 25	242 77	102 00	15,768 98	372 73	15,396 25	122 90	19,158 31
Second district.....	3,989 99	162 78	3,827 21	1,217 00	196 18	64 44	6 00	325 00	11,042 67	276 05	10,766 62	.....	16,402 45
Third district.....	3,711 09	160 66	3,550 43	2,299 41	440 35	73 70	15 50	208 35	16,118 08	418 81	15,699 27	31 25	22,318 26
Fourth district.....	1,094 01	34 77	1,059 24	44 00	69 89	.....	23 23	92 50	2,854 25	76 49	2,777 76	23 34	4,089 96
Fifth district.....	3,576 27	139 65	3,436 62	489 31	73 59	70 37	49 02	55 00	9,266 33	245 82	9,020 51	188 33	13,382 75
Total.....	14,720 60	571 10	14,149 50	4,907 72	930 15	218 76	336 52	782 85	55,050 31	1,389 90	53,660 41	365 82	75,351 73
DIST. OF COLUMBIA..	3,507 81	151 16	3,356 65	1,172 48	229 11	33 55	.....	420 00	8,681 33	222 96	8,458 37	362 07	14,032 23
OHIO.													
First district.....	3,449 74	145 07	3,304 67	5,082 63	667 04	52 50	12 40	1,291 68	22,064 09	529 61	21,534 48	243 75	32,189 15
Second district.....	3,748 63	160 73	3,587 90	1,165 00	425 24	12 50	5 09	867 50	12,568 60	325 78	12,242 82	.....	18,305 96
Third district.....	4,214 93	166 60	4,048 33	2,162 74	400 38	64 00	85 76	258 33	19,381 59	454 85	18,926 74	125 50	26,071 78
Fourth district.....	3,674 91	149 73	3,525 18	1,017 23	230 26	34 75	61 75	96 88	11,946 23	281 71	11,664 52	84 10	16,714 67
Fifth district.....	2,195 24	77 29	2,118 04	344 48	317 20	50 75	27 66	79 43	8,453 40	200 79	8,252 61	52 64	11,242 81
Sixth district.....	3,957 24	157 25	3,799 99	774 96	149 04	22 00	149 68	75 24	8,891 03	212 99	8,678 04	111 92	13,760 87

Seventh district.....	3,908 10	151 97	3,756 13	2,032 83	908 79	118 62	159 90	158 00	13,921 68	342 67	13,579 01	104 66	20,117 94
Eighth district.....	1,844 06	73 64	1,770 42	258 00	182 69	55 50	144 20	80 00	4,830 69	127 18	4,703 51	76 24	7,270 56
Ninth district.....	2,360 96	87 85	2,273 01	702 75	419 14	87 98	194 55	121 48	8,082 53	221 75	7,860 78	186 57	11,906 26
Tenth district.....	3,730 81	149 83	3,580 98	585 50	195 41	12 00	57 50	-----	7,236 88	168 09	7,068 79	7 50	11,517 68
Eleventh district.....	1,845 85	64 88	1,780 97	32 00	131 74	28 25	28 66	-----	6,084 54	154 80	5,929 74	6 00	8,129 53
Twelfth district.....	2,326 50	81 11	2,245 39	900 53	380 19	86 50	77 82	108 33	11,630 74	275 03	11,355 71	136 26	15,290 73
Thirteenth district.....	2,260 37	76 44	2,183 93	705 35	297 19	57 55	65 08	105 00	11,555 64	270 00	11,284 74	93 51	14,792 35
Fourteenth district.....	2,606 94	105 26	2,501 68	312 50	127 61	19 50	54 96	82 63	4,529 28	129 01	4,393 27	102 50	7,594 65
Fifteenth district.....	1,903 67	63 60	1,840 07	500 00	118 64	18 20	90 83	100 00	7,706 43	179 56	7,526 87	51 51	10,246 12
Sixteenth district.....	3,260 65	119 06	3,141 59	594 62	255 06	121 75	104 00	52 50	8,186 07	200 65	7,985 42	56 66	12,311 60
Seventeenth district.....	3,383 71	141 61	3,242 10	891 66	327 71	16 63	71 95	166 66	4,653 59	130 27	4,523 32	100 66	9,340 69
Eighteenth district.....	3,941 64	161 51	3,780 13	2,000 00	282 09	50 00	65 01	400 00	16,708 38	398 77	16,309 61	202 48	23,089 32
Nineteenth district.....	3,107 54	121 58	2,985 96	697 16	102 76	30 50	68 16	139 54	12,266 15	315 35	11,950 80	161 67	16,136 55
Total.....	57,721 49	2,255 02	55,466 47	20,829 94	5,218 18	939 48	1,524 87	4,375 36	200,690 54	4,919 76	195,770 78	1,904 13	286,029 21
INDIANA.													
First district.....	3,171 09	125 01	3,046 08	1,078 40	178 96	31 50	113 60	85 94	10,285 97	240 82	10,045 15	141 50	14,721 13
Second district.....	3,175 15	132 96	3,042 19	900 14	219 34	-----	32 33	205 00	6,736 05	160 65	6,575 40	65 66	11,040 06
Third district.....	3,655 76	140 24	3,515 52	820 83	343 97	36 00	116 05	92 18	9,929 56	235 96	9,693 60	196 78	14,811 93
Fourth district.....	2,541 58	87 61	2,453 97	606 25	96 15	53 50	121 02	96 00	7,280 05	173 99	7,106 06	96 00	10,628 95
Fifth district.....	1,978 52	71 71	1,906 81	839 90	80 52	8 00	124 70	112 29	6,337 05	166 77	6,170 28	133 34	9,375 84
Sixth district.....	3,229 02	128 58	3,170 44	871 00	64 60	14 00	21 11	32 00	8,313 54	191 53	8,122 01	-----	12,295 16
Seventh district.....	1,603 77	43 47	1,560 30	597 13	109 50	-----	29 39	48 75	6,405 54	148 48	6,257 06	131 08	*8,723 21
Eighth district.....	2,578 56	94 32	2,484 24	885 48	39 12	67 60	14 00	134 06	9,277 88	215 62	9,062 26	-----	12,637 36
Ninth district.....	3,572 46	134 48	3,437 98	335 50	206 78	-----	33 82	66 77	9,756 94	227 56	9,529 38	140 06	*13,750 29
Tenth district.....	1,838 62	53 50	1,755 12	628 00	142 27	4 00	77 49	100 00	6,252 35	147 56	6,104 79	137 07	*8,948 74
Eleventh district.....	1,570 00	47 12	1,522 88	433 55	247 89	4 00	41 27	119 90	3,683 09	97 83	3,585 26	18 00	*6,022 75
Total.....	28,954 53	1,059 00	27,895 53	8,046 18	1,726 10	218 60	724 78	1,092 89	84,258 02	2,006 17	82,251 85	1,049 49	123,005 42
ILLINOIS.													
First district.....	3,624 85	157 02	3,467 83	2,700 18	396 60	16 00	46 40	604 17	20,687 27	533 55	20,153 72	937 51	28,322 41
Second district.....	2,149 25	87 54	2,061 71	384 00	399 26	51 58	165 37	139 00	6,426 76	178 71	6,248 05	196 08	9,645 05
Third district.....	4,000 00	170 60	3,830 00	1,332 33	264 88	23 00	121 50	165 00	3,676 16	103 81	3,572 35	244 79	9,553 85
Fourth district.....	3,414 24	146 49	3,267 75	725 00	457 96	30 50	137 63	275 00	7,822 72	209 08	7,613 64	164 35	12,671 23
Fifth district.....	2,604 77	115 22	2,489 55	846 00	207 04	65 50	118 35	231 17	14,545 31	390 76	14,154 55	277 33	18,319 49
Sixth district.....	3,436 69	151 90	3,284 79	398 66	383 01	32 25	249 18	350 00	6,653 96	177 21	6,476 75	57 50	11,233 04
Seventh district.....	3,572 17	150 13	3,422 04	903 59	381 00	-----	124 44	178 08	9,530 52	248 01	9,282 51	162 16	14,453 73
Eighth district.....	2,698 63	128 21	2,570 42	545 01	546 72	42 25	213 73	300 00	8,369 63	213 05	8,156 58	239 09	12,783 80
Ninth district.....	2,143 51	75 12	2,068 39	937 90	89 53	38 00	128 87	95 90	6,845 77	184 65	6,661 12	49 00	10,068 71
Tenth district.....	2,502 68	100 68	2,402 00	153 00	98 87	4 50	116 24	131 25	11,757 88	274 65	11,483 21	143 64	14,532 71
Eleventh district.....	1,498 34	43 05	1,455 29	1,575 85	41 76	14 00	91 02	88 17	14,289 35	338 05	13,951 30	153 49	17,350 88
Twelfth district.....	4,445 10	189 42	4,255 68	159 00	167 41	95 00	113 08	144 35	6,767 24	177 21	6,590 03	11 33	11,535 88
Thirteenth district.....	2,094 11	64 84	2,029 27	334 64	195 87	35 50	1 10	81 14	7,533 01	176 28	7,356 73	45 82	10,080 07
Total.....	38,384 34	1,579 62	36,804 72	10,995 07	3,630 81	448 08	1,026 31	2,783 23	124,885 58	3,205 04	121,680 54	2,582 09	180,550 85

G.—Statement showing the expense of assessing the internal revenue taxes in the several collection districts, &c.—Continued.

DISTRICT.	Gross compensation.	Tax.	Net compensation.	Clerk hire.	Stationery.	Printing and advertising.	Postage and express.	Rent of assessor.	Compensation of assistant assessors.	Tax.	Net compensation of assistant assessors.	Rent of assistant assessors.	Total.
MICHIGAN.													
First district	\$3,088 88	\$125 77	\$2,963 11	\$1,692 00	\$359 83	.....	\$31 16	\$225 00	\$10,517 57	\$280 94	\$10,236 63	\$227 18	*\$15,684 91
Second district	1,711 48	70 57	1,640 91	300 00	225 99	\$36 40	154 77	199 45	5,508 80	148 25	5,360 55	81 64	7,999 71
Third district	3,043 06	123 95	2,919 11	1,062 18	402 77	13 00	172 22	174 06	12,778 32	304 10	12,474 22	112 04	17,329 60
Fourth district	1,145 41	42 26	1,103 15	70 44	82 44	30 75	20 08	40 97	3,268 38	87 16	3,181 22	12 50	4,541 55
Fifth district	2,289 34	68 87	2,220 47	1,102 98	139 86	46 60	182 29	121 45	9,998 45	276 92	9,721 53	129 85	13,665 03
Sixth district	3,613 46	133 29	3,480 17	1,166 68	333 69	21 35	207 59	155 83	8,804 73	233 58	8,571 15	157 70	14,044 16
Total	14,891 63	564 71	14,326 92	5,394 28	1,494 58	148 10	768 11	916 76	50,876 25	1,330 95	49,545 30	720 91	73,314 96
WISCONSIN.													
First district	4,416 40	174 80	4,241 60	2,294 45	204 71	15 25	59 03	783 33	17,154 08	409 81	16,744 27	159 52	24,102 16
Second district	2,763 18	104 27	2,658 91	951 81	791 63	60 65	75 54	124 03	9,709 36	243 49	9,465 87	153 34	14,281 78
Third district	1,734 49	53 90	1,680 59	462 53	91 67	28 50	182 66	82 47	8,502 95	206 43	8,296 52	67 49	10,892 43
Fourth district	1,504 40	54 87	1,449 53	749 95	227 25	.....	118 87	76 01	7,631 80	177 31	7,454 49	53 50	10,121 60
Fifth district	1,281 16	49 06	1,232 10	297 00	242 36	40 90	188 49	87 71	5,425 40	149 14	5,276 26	172 85	7,537 67
Sixth district	1,251 36	30 82	1,220 54	300 00	196 21	23 00	222 67	84 00	7,465 58	174 99	7,290 59	180 86	9,517 87
Total	12,950 99	467 72	12,483 27	5,055 74	1,746 83	168 30	847 26	837 55	55,889 17	1,361 17	54,528 00	786 56	76,453 51
IOWA.													
First district	3,086 41	119 39	2,967 02	750 00	393 23	15 40	105 97	56 50	5,952 47	159 42	5,793 05	100 50	10,181 67
Second district	2,377 59	98 29	2,279 30	389 50	161 10	15 00	90 11	56 43	7,870 87	203 60	7,667 27	122 83	10,781 54
Third district	3,229 31	137 24	3,092 07	644 97	412 93	28 25	237 61	.....	7,544 15	194 46	7,349 69	102 86	*11,868 38
Fourth district	1,435 30	37 49	1,397 81	641 63	313 94	66 37	85 49	108 00	10,314 09	245 57	10,068 52	139 30	12,821 06
Fifth district	758 32	46 02	712 30	408 38	66 26	83 00	23 08	42 00	5,989 73	141 43	5,848 30	83 50	7,266 82
Sixth district	750 00	22 50	727 50	198 45	199 43	105 37	82 51	144 00	1,042 44	28 68	1,013 76	135 00	2,606 02
Total	11,636 93	460 93	11,176 00	3,032 93	1,546 89	313 39	624 77	406 93	38,713 75	973 16	37,740 59	683 99	55,525 49
MINNESOTA.													
First district	264 59	10 70	253 89	35 40	42 40	44 24	153 37	125 00	2,485 95	66 43	2,419 52	73 75	3,147 57

Second district.....	2,270 37	77 90	2,192 47	709 73	129 46	37 17	42 83	236 59	9,750 26	229 07	9,521 19	50 84	12,920 28
Total.....	2,534 96	88 60	2,446 36	745 13	171 86	21 41	196 20	361 59	12,236 21	295 50	11,940 71	124 59	16,067 85
KANSAS.....	2,930 96	136 52	2,794 44	770 00	164 82	43 15	200 84	270 00	7,693 98	208 58	7,485 40	281 53	*12,010 18
CALIFORNIA.													
First district.....	6,205 00	278 58	5,926 42	6,076 50	415 03	155 57	22 10	125 00	28,098 29	1,054 80	27,043 40	.....	39,764 02
Second district.....	8,728 04	377 50	8,350 54	3,150 00	228 02	118 00	221 12	300 60	20,050 82	703 38	19,347 44	148 25	31,863 37
Third district.....	11,749 48	187 00	11,562 48	2,107 00	94 83	37 50	117 05	360 60	9,980 00	367 48	9,612 52	103 00	22,994 98
Fourth district.....	4,437 66	189 65	4,248 01	570 00	181 56	203 53	201 27	308 86	11,592 26	435 92	11,156 34	16 66	16,886 23
Fifth district.....	5,401 39	222 84	5,178 55	1,875 00	191 81	96 50	65 13	280 00	9,644 00	353 35	9,290 65	343 78	17,321 49
Total.....	36,521 57	1,255 57	35,266 00	13,778 50	1,111 25	611 10	626 67	1,374 46	79,365 28	2,914 93	76,450 35	611 69	129,830 02
OREGON.....	3,082 98	116 06	2,966 92	1,495 00	354 81	141 75	153 77	562 50	8,983 44	332 08	8,651 36	193 67	14,519 78
NEBRASKA.....	1,370 84	41 13	1,329 71	479 25	73 60	43 00	39 88	66 15	2,671 08	66 77	2,604 31	148 36	*4,784 26
DAKOTA.....	1,854 40	48 92	1,805 48	.....	15 36	.....	.....	.....	411 91	11 38	400 53	.....	2,221 37
NEW MEXICO.....	4,347 21	163 70	4,183 51	1,727 54	72 65	40 00	190 07	268 54	33,398 20	1,326 43	32,071 77	269 41	38,823 49
UTAH.....	2,551 63	81 55	2,470 08	1,074 50	150 45	55 50	63 46	450 00	.....	.....	.....	.....	4,263 99
COLORADO.....	2,713 48	103 95	2,609 53	1,163 23	523 79	118 00	84 29	300 00	4,326 89	165 65	4,161 24	394 66	9,354 74
NEVADA.....	4,526 45	184 64	4,341 81	1,652 00	95 25	218 95	37 37	600 00	18,686 25	706 35	17,979 90	.....	24,925 28
WASHINGTON.....	5,208 19	205 35	5,002 84	759 75	132 06	14 25	45 71	240 00	4,739 75	173 31	4,566 44	95 83	10,856 88
ARIZONA.....	.....	.....	.....	.....	71 00	33 50	2 00	125 00	.....	.....	.....	12 50	244 00
IDAHO.....	1,666 50	62 99	1,603 51	100 00	244 37	156 50	118 92	1,000 56	5,102 76	192 64	4,910 12	123 00	8,256 98
MONTANA.....	4,989 79	206 93	4,782 86	260 00	5 25	.....	31 06	536 67	9,495 99	366 82	9,129 17	395 83	15,140 84

G.—Statement showing the expense of assessing the internal revenue taxes in the several collection districts, &c.—Continued.

DISTRICT.	Gross compensation.	Tax.	Net compensation.	Clerk hire.	Stationery.	Printing and advertising.	Postage and express.	Rent of assessors.	Compensation of assistant assessors.	Tax.	Net compensation of assistant assessors.	Rent of assistant assessors.	Total.
WEST VIRGINIA.													
First district	\$2,117 26	\$90 85	\$2,026 41	\$599 99	\$310 14	.....	\$36 06	\$137 92	\$7,117 91	\$184 53	\$6,933 38	\$58 33	\$10,102 23
Second district	876 35	26 29	850 06	319 46	41 81	\$47 50	37 50	78 61	3,480 62	95 94	3,384 68	18 59	4,778 21
Third district	1,873 28	49 53	1,823 75	230 67	407 93	4 00	11 85	.....	8,460 65	200 42	8,260 23	9 00	10,747 43
Total	4,866 89	166 67	4,700 22	1,150 12	759 88	51 50	85 41	216 53	19,059 18	480 89	18,578 29	85 92	25,627 87
VIRGINIA.													
First district	2,028 40	54 09	1,974 31	894 44	116 73	.....	14 25	7 50	8,789 74	207 92	8,581 82	12 50	11,601 55
Second district	3,769 95	151 76	3,618 19	1,466 65	329 32	13 50	50 18	33 33	15,982 69	376 18	15,612 51	.....	21,123 68
Third district	3,503 94	136 00	3,367 94	2,211 09	356 60	25 00	80 46	.....	11,186 68	270 08	10,916 60	104 25	17,061 94
Fourth district	1,761 89	46 43	1,715 46	1,061 34	225 35	21 00	24 95	225 00	12,509 04	314 49	12,194 55	71 13	15,538 78
Fifth district .....	.....	.....	.....	.....	.....	.....	12 00	266 67	.....	.....	.....	.....	*278 67
Sixth district	1,500 00	38 28	1,461 72	1,200 00	51 95	35 00	83 45	200 00	11,036 50	262 99	10,773 51	130 41	13,936 04
Seventh district	1,673 07	43 47	1,629 60	803 23	76 10	.....	15 18	223 25	9,894 18	233 04	9,661 14	132 00	12,540 50
Eighth district	1,271 63	36 46	1,235 17	666 66	31 78	.....	74 09	266 67	5,638 91	147 24	5,491 67	55 50	7,821 54
Total	15,508 88	506 49	15,002 39	8,303 41	1,187 83	94 50	354 56	1,222 42	75,043 74	1,811 94	73,231 80	505 79	99,902 70
KENTUCKY.													
First district	4,558 86	177 31	4,381 55	2,657 79	311 67	27 50	57 12	343 75	6,246 35	164 06	6,082 29	104 67	13,966 34
Second district	1,570 75	45 40	1,525 35	1,450 00	104 85	.....	40 90	236 00	4,276 43	113 04	4,163 39	98 84	7,619 33
Third district	2,137 15	70 29	2,066 86	1,619 97	301 49	2 50	43 10	272 00	6,705 41	171 33	6,534 08	.....	10,840 00
Fourth district	1,854 66	61 10	1,793 56	1,832 00	445 29	25 50	64 36	270 83	7,991 67	211 84	7,779 83	125 44	12,336 81
Fifth district	5,209 27	266 33	4,942 94	2,674 97	515 11	72 10	86 85	72 00	23,723 82	614 23	23,109 59	291 37	31,764 93
Sixth district	4,562 86	193 81	4,369 05	1,490 00	312 94	17 00	39 25	287 50	10,178 60	262 33	9,916 27	105 30	16,537 31
Seventh district	2,443 94	92 21	2,351 73	1,000 00	246 76	29 75	35 85	246 67	11,894 96	306 87	11,588 09	213 76	15,712 57
Eighth district	1,581 80	49 42	1,532 38	791 40	71 20	.....	106 63	160 85	3,496 81	93 78	3,403 03	.....	6,065 49
Ninth district	1,370 84	41 13	1,329 71	.....	208 83	9 50	75 77	250 00	4,016 83	109 15	3,907 68	41 00	5,822 49
Total	25,290 13	997 00	24,293 13	13,516 13	2,518 14	183 85	549 79	2,139 60	78,530 88	2,046 63	76,484 25	980 38	120,665 27

MISSOURI.

First district.....	3,633 32	159 77	3,473 55	2,661 96	519 82	-----	40 00	750 00	15,673 18	413 25	15,259 93	427 34	23,132 66
Second district.....	1,730 62	72 33	1,658 29	233 30	146 70	10 50	111 03	164 69	1,346 94	37 67	1,309 27	104 00	3,737 78
Third district.....	3,962 82	165 60	3,197 22	450 00	282 34	70 00	324 75	250 00	3,360 87	91 41	3,269 46	35 00	7,878 77
Fourth district.....	2,694 98	107 32	2,587 66	691 82	128 48	57 50	131 68	71 99	4,144 56	112 73	4,031 83	100 14	7,801 10
Fifth district.....	1,370 84	36 13	1,334 71	699 98	160 99	37 00	75 97	199 71	7,478 42	187 40	7,291 02	109 68	9,909 06
Sixth district.....	3,481 50	144 07	3,337 43	1,166 64	466 17	72 85	374 98	415 00	4,379 65	121 56	4,258 09	269 58	10,360 74
Seventh district.....													
Eighth district.....													
Ninth district.....													
Total.....	16,274 08	685 22	15,588 86	5,903 70	1,704 50	247 85	1,058 41	1,851 39	36,383 62	964 02	35,419 60	1,045 74	62,820 05

TENNESSEE.

First district.....	1,751 28	65 04	1,686 24	1,050 00	267 39	34 50	6 84	149 65	8,302 30	228 27	8,074 03	6 84	*11,275 49
Second district.....	3,234 65	140 88	3,093 77	750 00	507 87	10 00	49 00	300 00	2,514 64	70 43	2,444 21		*7,154 85
Third district.....	269 02	13 45	255 57		272 65		51 00	159 00					738 22
Fourth district.....	213 12	10 65	202 47		199 29		75 64	64 00	3,271 18	93 35	3,177 83	17 00	3,661 34
Fifth district.....	1,875 00	93 75	1,781 25		346 82	26 00	52 60	360 00				20 00	2,586 67
Sixth district.....					241 31		28 30	50 00				16 67	*336 28
Seventh district.....	332 88	16 64	316 24		30 30	61 25	44 20	66 67				10 00	528 66
Eighth district.....	2,498 64	110 74	2,387 90	625 00	47 25	19 50	166 49	600 00	5,082 94	137 52	4,945 42	470 00	9,261 56
Total.....	10,174 59	451 15	9,723 44	2,425 00	1,912 88	151 25	399 18	1,749 32	19,171 06	529 57	18,641 49	540 51	35,543 07

LOUISIANA.

First district.....	2,640 74	113 63	2,527 11	2,808 91	982 73	257 25	70 12	-----	32,130 88	1,101 07	31,029 81	1,174 90	*38,850 83
Second district.....	5,873 31	258 25	5,615 06	2,004 46	1,405 50	40 50	30 00	520 33	15,001 03	450 74	14,550 29	164 84	24,330 98
Third district.....	4,860 81	207 54	4,653 27	1,207 60	415 80	124 00	140 95	375 00	11,607 26	397 49	11,209 77	348 33	18,474 72
Fourth district.....													
Fifth district.....													
Total.....	13,374 86	579 42	12,795 44	6,020 97	2,804 03	421 75	241 07	895 33	58,739 17	1,949 30	56,789 87	1,688 07	81,656 53

NORTH CAROLINA.

First district.....	3,276 10	112 08	3,164 02	766 65	277 29	27 00	28 55	120 00	8,007 97	212 17	7,795 80	-----	12,179 31
Second district.....	3,830 79	170 35	3,660 44	1,250 00	289 41	49 00	103 93	354 00	11,843 40	343 45	11,499 95	330 08	17,536 81
Third district.....	3,771 07	151 05	3,620 02	603 13	125 00	17 20	17 38	150 00	8,150 43	215 91	7,934 52		12,467 25
Fourth district.....	2,069 32	79 23	1,990 09	825 00	105 15	119 00	44 88	300 00	9,210 80	273 73	8,937 07	286 00	12,607 19
Fifth district.....	2,054 59	71 09	1,983 50	1,127 59	43 90	19 50	27 54	159 00	5,950 38	171 90	5,778 48		9,132 51
Sixth district.....	2,005 46	76 13	1,929 33	1,575 00	89 20	105 00	39 30	300 00	3,391 18	103 35	3,287 83		7,325 66
Seventh district.....	873 63	26 21	847 42	300 00	136 25	-----	3 10	135 80	3,029 77	91 94	2,937 83		*4,360 40
Total.....	17,880 96	686 14	17,194 82	6,447 37	1,066 20	336 70	264 68	1,511 80	49,583 93	1,412 45	48,171 48	616 08	75,609 13

G.—Statement showing the expense of assessing the internal revenue taxes in the several collection districts, &c.—Continued.

DISTRICT.	Gross compensation.	Tax.	Net compensation.	Clerk hire.	Stationery.	Printing and advertising.	Postage and express.	Rent of assessors.	Compensation of assistant assessors.	Tax.	Net compensation of assistant assessors.	Rent of assistant assessors.	Total.
SOUTH CAROLINA.													
First district	\$1,050 90	\$27 24	\$1,023 66	\$872 28	\$324 47	\$183 00	\$124 15	\$72 67	\$10,499 82	\$345 16	\$10,154 66	\$335 50	\$13,090 39
Second district	3,824 89	153 26	3,671 63	923 90	217 64	27 30	26 05	230 22	12,268 59	403 17	11,865 42	192 09	17,154 25
Third district	1,138 93	46 34	1,092 59	413 33	330 54	27 05	139 74	78 89	3,685 88	124 90	3,560 98	135 10	5,778 22
Fourth district													
Total	6,014 72	226 84	5,787 88	2,209 51	872 65	237 35	289 94	381 78	26,454 29	873 23	25,581 06	662 69	36,022 86
GEORGIA.													
First district	4,834 55	205 10	4,629 45	1,750 00	199 89	22 62	19 80	416 66	14,421 70	484 87	13,936 83	274 99	21,250 24
Second district	4,000 00	175 78	3,824 22	2,251 09	210 55	136 25	266 54	625 00	26,294 19	898 98	25,395 21		32,708 86
Third district	3,335 59	144 41	3,191 18	1,966 62	566 02	20 00	105 49	500 00	20,351 41	683 47	19,667 94	548 04	26,565 29
Fourth district	4,170 01	183 30	3,986 71	1,159 94	264 16	102 25	234 79	481 25	23,146 53	762 66	22,383 87	294 40	28,907 37
Fifth district													
Sixth district													
Seventh district													
Total	16,340 15	708 59	15,631 56	7,127 65	1,240 62	281 12	626 62	2,022 91	84,213 83	2,899 98	81,383 85	1,117 43	109,431 76
FLORIDA.													
First district	584 24	29 21	555 03		69 35	61 50	71 33	129 15				47 04	933 40
ALABAMA.													
First district	2,103 25	89 42	2,013 83	2,856 47	659 13	296 75	148 75		3,159 69	109 32	3,050 37	790 91	9,816 21
Second district	3,330 57	153 88	3,176 69	2,365 88	489 73	259 00	313 89	546 94	16,725 28	572 21	16,153 07	431 33	23,736 53
Third district	2,639 84	106 21	2,533 63	865 00	77 97	44 62	92 65	75 00	6,478 83	220 85	6,257 98	93 33	10,040 18
Fourth district													
Fifth district													
Sixth district													
Total	8,073 66	349 51	7,724 15	6,087 35	1,226 83	600 37	555 29	621 94	26,363 80	902 38	25,461 42	1,315 57	43,592 92

MISSISSIPPI.													
First district	3,746 54	128 81	3,617 73	1,995 80	417 41	37 00	143 80	180 00	16,304 02	507 86	15,796 16	232 17	22,420 07
Second district	6,226 21	262 11	5,964 10	1,754 17	76 06	179 87	214 44	572 20	26,627 76	838 35	25,789 41	507 41	35,057 66
Third district	2,202 44	100 18	2,102 26	1,200 00	264 17	6 00	64 50	473 97	4,231 14	144 18	4,086 96	152 50	8,350 36
Fourth district													
Fifth district													
Total	12,175 19	491 10	11,684 09	4,949 97	757 64	222 87	422 74	1,226 17	47,162 92	1,490 39	45,672 53	892 08	65,828 09
TEXAS.													
First district	1,176 62	52 61	1,124 01	1,771 97	417 22		30 44	217 00	8,924 78	315 05	8,609 73	268 49	12,438 86
Second district	1,052 24	47 96	1,004 28	300 00	895 60	10 00	186 08	577 50	10,575 68	359 60	10,216 08	565 23	13,754 77
Third district	4,467 38	185 39	4,281 99	1,673 30	285 28	70 80	208 61	343 00	15,194 03	158 28	15,035 75	298 34	21,837 07
Fourth district	774 02	28 67	745 35	1,125 00	318 96	94 00	78 65	605 00	6,248 55	217 23	6,031 32	113 34	9,111 62
Total	7,470 26	314 63	7,155 63	4,870 27	1,917 06	174 80	503 78	1,742 50	40,943 04	1,410 16	39,532 88	1,245 40	57,142 32
ARKANSAS.													
First district	1,528 52	66 39	1,462 13	700 00	385 03		138 75	175 00	7,790 51	265 96	7,524 55	156 16	*10,541 62
Second district	252 72	7 55	245 17	450 00	575 48	53 20	121 96	341 67	5,914 82	195 84	5,718 98	398 28	*7,904 74
Third district	1,453 80	53 53	1,400 27	875 00	550 95	71 00	73 18	250 00	5,135 03	176 31	4,958 72	285 58	8,464 70
Total	3,235 04	127 47	3,107 57	2,025 00	1,511 46	124 20	333 89	766 67	18,840 36	638 11	18,202 25	840 02	26,911 06

* Accounts adjusted to March 31, 1867.

† No accounts referred for adjustment.

RECAPITULATION.

DISTRICT.	Gross compensation.	Tax.	Net compensation.	Clerk hire.	Stationery.	Printing and advertising.	Postage and express.	Rent of assessor.	Compensation of assistant assessors.	Tax.	Net compensation of assistant assessors.	Rent of assistant assessors.	Total.
Maine	\$12,952 47	\$499 87	\$12,452 60	\$3,084 81	\$594 21	\$99 87	\$380 77	\$607*22	\$32,903 92	\$832 67	\$32,071 25	\$286 51	\$49,577 24
New Hampshire	9,989 61	401 80	9,587 81	2,281 62	222 96	63 00	423 37	309 42	26,539 00	654 53	25,884 47	420 73	39,193 38
Vermont	6,351 78	241 91	6,109 87	785 19	383 78	61 69	480 46	270 83	15,806 05	407 56	15,398 49	327 62	23,817 93
Massachusetts	37,458 03	1,576 30	35,881 73	17,998 08	3,163 39	379 50	2,720 34	3,337 41	150,549 00	3,727 00	146,822 00	4,156 71	214,459 16
Rhode Island	8,130 83	325 59	7,805 24	3,924 97	305 63	67 37	56 00	569 83	30,530 06	723 51	29,806 55	457 74	42,993 33
Connecticut	16,074 32	646 23	15,428 09	4,449 93	814 28	87 87	794 03	737 42	45,028 97	1,131 46	43,897 51	646 41	66,855 54
New York	106,716 55	4,262 18	102,454 37	68,134 66	9,948 15	1,418 92	3,163 03	10,161 48	560,935 98	13,430 64	547,505 34	14,225 12	757,011 07
New Jersey	16,683 46	657 34	16,026 12	7,938 82	864 09	249 52	476 30	1,005 78	94,400 06	2,330 14	92,069 92	336 47	119,567 02
Pennsylvania	70,807 30	2,780 05	68,027 25	38,063 39	7,644 56	701 08	2,833 91	5,683 60	346,706 68	8,457 40	338,249 28	5,166 84	466,369 91

Recapitulation—Continued.

DISTRICT.	Gross compensation.	Tax.	Net compensation.	Clerk hire.	Stationery.	Printing and advertising.	Postage and express.	Rent of assessor.	Compensation of assistant assessors.	Tax.	Net compensation of assistant assessors.	Rent of assistant assessors.	Total.
Delaware.....	\$3,852 32	\$155 86	\$3,696 46	\$1,773 33	\$214 51	\$112 76	\$118 67	\$175 00	\$19,500 51	\$481 16	\$19,019 35	\$37 33	\$25,147 41
Maryland.....	14,720 60	571 10	14,149 50	4,907 72	930 15	218 76	336 52	762 85	55,050 31	1,389 90	53,660 41	365 82	75,351 73
District of Columbia..	3,507 81	151 16	3,356 65	1,172 48	229 11	33 55	.....	420 00	8,681 33	222 96	8,458 37	362 07	14,032 23
Ohio.....	57,721 49	2,255 02	55,466 47	20,829 94	5,218 18	939 48	1,524 87	4,375 36	200,690 54	4,919 76	195,770 78	1,904 13	286,029 21
Indiana.....	28,954 53	1,059 00	27,895 53	8,046 18	1,726 10	218 60	724 78	1,092 89	84,258 02	2,006 17	82,251 85	1,049 49	123,005 42
Illinois.....	38,384 34	1,579 62	36,804 72	10,995 07	3,630 81	448 08	1,626 31	2,783 23	124,885 58	3,205 04	121,680 54	2,582 09	180,550 85
Michigan.....	14,891 63	564 71	14,326 92	5,394 28	1,494 58	148 10	768 11	916 76	50,876 25	1,330 95	49,545 30	720 91	73,314 96
Wisconsin.....	12,950 99	467 72	12,483 27	5,055 74	1,746 83	168 30	847 26	837 55	55,889 17	1,361 17	54,528 00	786 56	76,453 51
Iowa.....	11,636 93	460 93	11,176 00	3,032 93	1,546 89	313 39	624 77	406 93	38,713 75	973 16	37,740 59	683 99	55,525 49
Minnesota.....	2,534 96	88 60	2,446 36	745 13	171 86	81 41	196 20	361 59	12,236 21	295 50	11,940 71	124 59	16,067 85
Kansas.....	2,930 96	136 52	2,794 44	770 00	164 82	43 15	200 84	270 00	7,693 98	208 58	7,485 40	281 53	12,010 18
California.....	36,521 57	1,255 57	35,266 00	13,778 50	1,111 25	611 10	626 67	1,374 46	79,365 28	2,914 93	76,450 35	611 69	129,830 02
Oregon.....	3,082 98	116 06	2,966 92	1,495 00	354 81	141 75	153 77	562 50	8,983 44	332 08	8,651 36	193 67	14,519 78
Nebraska.....	1,370 84	-41 13	1,329 71	479 25	73 60	43 00	39 88	66 15	2,671 08	66 77	2,604 31	148 36	4,784 26
Dakota.....	1,854 40	48 92	1,805 48	.....	15 36	.....	.....	411 91	11 38	.....	400 53	.....	2,221 37
New Mexico.....	4,347 21	163 70	4,183 51	1,727 54	72 65	40 00	190 07	268 54	33,398 20	1,326 43	32,071 77	269 41	38,823 49
Utah.....	2,551 63	81 55	2,470 08	1,074 50	150 45	55 50	63 46	450 00	.....	.....	4,263 99	.....	9,354 74
Colorado.....	2,713 48	103 95	2,609 53	1,163 23	523 79	118 00	84 29	300 00	4,326 89	165 65	4,161 24	394 66	24,925 28
Nevada.....	4,526 45	184 64	4,341 81	1,652 00	95 25	218 95	37 37	600 00	18,686 25	706 35	17,979 90	.....	10,856 88
Washington.....	5,208 19	205 35	5,002 84	759 75	132 06	14 25	45 71	240 00	4,739 75	173 31	4,566 44	95 83	244 00
Arizona.....	1,666 50	62 99	1,603 51	100 00	244 37	156 50	118 92	1,000 56	5,102 76	192 64	4,910 12	123 00	8,256 98
Idaho.....	4,989 79	206 93	4,782 86	260 00	5 25	.....	31 06	536 67	9,495 99	366 82	9,129 17	395 83	15,140 84
Montana.....	4,866 89	166 67	4,700 22	1,150 12	759 88	51 50	85 41	216 53	19,059 18	480 89	18,578 29	85 92	25,627 87
West Virginia.....	15,508 88	506 49	15,002 39	8,303 41	1,187 83	94 50	354 56	1,222 42	75,043 74	1,811 94	73,231 80	505 79	99,902 70
Kentucky.....	25,290 13	997 00	24,293 13	13,516 13	2,518 14	183 85	549 79	2,139 60	78,530 88	2,046 63	76,484 25	980 38	120,665 27
Missouri.....	16,274 08	685 22	15,588 86	5,903 70	1,704 50	247 85	1,058 41	1,851 39	36,383 62	964 02	35,419 60	1,045 74	62,820 05
Tennessee.....	10,174 59	451 15	9,723 44	2,425 00	1,912 88	151 25	399 18	1,749 32	19,171 06	529 57	18,641 49	540 51	35,543 07
Louisiana.....	13,374 86	579 42	12,795 44	6,030 97	2,804 03	421 75	241 07	895 33	58,739 17	1,949 30	56,789 87	1,688 07	81,656 53
North Carolina.....	17,880 96	686 14	17,194 82	6,447 37	1,066 20	336 70	264 68	1,511 80	49,583 93	1,412 45	48,171 48	616 08	75,609 13
South Carolina.....	6,014 72	226 84	5,787 88	2,209 51	872 65	237 35	289 94	381 78	26,454 29	873 23	25,581 06	662 69	36,022 86
Georgia.....	16,340 15	708 59	15,631 56	7,127 65	1,240 62	281 12	626 62	2,022 91	84,213 83	2,829 98	81,383 85	1,117 43	109,431 76
Florida.....	584 24	29 21	555 03	.....	69 35	61 50	71 33	129 15	.....	.....	47 04	.....	933 40
Alabama.....	8,073 66	349 51	7,724 15	6,087 35	1,226 83	600 37	555 29	621 94	26,363 80	902 38	25,461 42	1,315 57	43,592 92
Mississippi.....	12,175 19	491 10	11,684 09	4,949 97	757 64	222 87	422 74	1,226 17	47,162 92	1,490 39	45,672 53	892 08	65,828 09
Texas.....	7,470 26	314 63	7,155 63	4,870 27	1,917 06	174 80	503 78	1,742 50	40,943 04	1,410 16	39,532 88	1,245 40	57,142 32
Arkansas.....	3,235 04	127 47	3,107 57	2,025 00	1,511 46	124 20	333 89	766 67	18,840 36	638 11	18,202 25	840 02	26,911 06
Total.....	703,347 60	27,671 74	675,675 86	302,910 49	63,413 80	10,476 56	25,446 43	57,106 54	2,709,546 74	71,684 67	2,637,862 07	49,350 33	3,829,242 08

H.—Statement showing the expenses of collecting the internal revenue taxes in the several collection districts, including the commissions, salaries, and extra allowances of the collectors; also the office expenses, which are paid out of the commissions and extra allowances; and the assessments and collections from July 1, 1865, to June 30, 1866.

DISTRICT.	Gross compensation.	Tax.	Net compensation.	Stationery and blank books.	Postage.	Express and dep't money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.
MAINE.											
First district	\$10,778 36	\$292 06	\$10,486 30	\$234 46	\$265 14	-----	\$76 76	\$11,354 72	\$4,337 26	\$1,279,721 16	\$1,222,684 87
Second district	8,735 67	292 65	8,443 02	254 64	232 03	-----	18 00	9,240 34	2,282 70	645,093 73	647,209 67
Third district	7,118 06	191 05	6,927 01	145 42	77 66	-----	5 00	7,346 14	2,697 16	350,135 53	361,830 27
Fourth district	5,921 19	159 36	5,761 83	105 86	146 48	-----	6 00	6,179 53	2,133 78	242,862 09	242,159 02
Fifth district	5,274 22	45 00	5,229 22	54 51	87 54	\$24 00	12 50	5,452 77	5,180 20	188,270 57	177,523 01
Total	37,827 50	980 12	36,847 38	794 89	808 85	24 00	118 26	39,573 50	16,631 10	2,706,083 08	2,651,406 84
NEW HAMPSHIRE.											
First district	10,399 89	290 81	10,109 08	225 65	190 96	366 25	7 00	11,189 75	3,983 79	1,136,691 33	1,047,714 61
Second district	11,507 23	325 84	11,181 39	66 29	99 70	1 50	-----	11,674 72	4,390 39	1,803,009 26	1,805,777 77
Third district	7,862 56	179 39	7,683 17	227 12	189 34	94 85	37 00	8,410 87	3,674 77	478,172 65	484,961 52
Total	29,769 68	796 04	28,973 64	519 06	480 00	462 00	44 00	31,275 34	12,048 95	3,417,873 24	3,338,453 90
VERMONT.											
First district	7,198 38	224 03	6,974 35	46 25	90 00	-----	81 15	7,415 78	2,117 71	361,541 98	369,905 48
Second district	7,384 69	192 27	7,192 42	131 24	186 31	129 64	36 00	7,867 88	2,939 10	438,680 85	426,554 81
Third district	6,356 37	188 63	6,167 74	124 90	221 26	-----	191 24	6,893 71	1,983 75	274,455 54	285,648 29
Total	20,939 44	604 93	20,334 51	302 39	497 57	129 64	308 39	22,177 43	7,040 56	1,074,678 37	1,082,108 58
MASSACHUSETTS.											
First district	11,523 98	304 98	11,219 00	157 46	389 67	3 60	71 87	12,146 58	4,824 32	1,815,649 25	1,819,185 34
Second district	12,583 65	282 70	12,300 95	55 37	50 00	51 63	4 00	12,744 65	6,510 99	3,411,089 91	2,854,611 07

H.—Statement showing the expenses of collecting the internal revenue taxes in the several collection districts, &c.—Continued.

DISTRICT.	Gross compensa- tion.	Tax.	Net compensat'n.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of ad- ministering of- fice.	Assessments.	Collections.
MASSACHUSETTS—Con'd											
Third district	\$17,640 34	\$400 77	\$17,239 57	\$753 48	\$350 00	-----	\$15 40	\$18,759 22	\$9,024 87	\$6,922,980 92	\$6,755,187 49
Fourth district	13,605 24	268 53	13,336 71	467 61	150 00	-----	16 12	14,238 97	7,634 55	3,222,295 81	3,484,141 61
Fifth district	12,748 44	308 51	12,439 93	336 49	261 44	\$481 01	48 10	13,875 48	5,978 25	2,725,960 60	2,798,762 45
Sixth district	14,353 78	356 55	13,997 23	160 60	180 00	7 60	-----	14,701 98	6,622 78	4,608,304 06	4,083,035 12
Seventh district	13,758 05	326 31	13,431 74	299 87	336 79	10 93	53 00	14,458 64	6,631 85	3,608,396 02	3,606,439 83
Eighth district	13,782 12	340 18	13,441 94	208 01	169 22	17 90	42 00	14,219 25	6,378 53	3,455,183 07	3,625,697 62
Ninth district	11,354 32	243 58	11,110 74	254 40	309 09	32 60	44 25	11,994 66	5,882 73	1,975,869 43	1,683,471 33
Tenth district	12,527 29	211 01	12,316 28	267 34	148 50	511 01	51 37	13,505 51	7,707 08	2,674,252 92	2,621,944 92
Total	133,877 21	3,043 12	130,834 09	2,960 63	2,344 71	1,116 28	346 11	140,644 94	67,195 95	34,419,981 99	33,332,476 98
RHODE ISLAND.											
First district	14,677 17	407 39	14,269 78	391 31	233 35	10 10	74 00	15,385 93	5,929 49	4,205,676 46	4,341,747 20
Second district	11,042 11	293 12	10,748 99	64 05	21 48	-----	8 50	11,136 14	4,579 66	1,434,825 90	1,433,692 70
Total	25,719 28	700 51	25,018 77	455 36	254 83	10 10	82 50	26,522 07	10,509 15	5,640,502 36	5,775,439 90
CONNECTICUT.											
First district	12,535 65	296 30	12,239 35	294 64	226 00	-----	-----	13,056 29	6,009 74	2,635,202 38	2,628,565 45
Second district	12,388 01	269 85	12,118 16	227 11	550 00	12 60	30 87	13,208 59	6,403 56	2,470,992 29	2,510,415 43
Third district	11,306 56	285 87	11,020 69	180 67	261 18	4 95	66 81	11,820 17	4,988 85	1,626,599 12	1,645,249 17
Fourth district	11,650 98	271 30	11,379 68	113 07	545 50	276 40	29 50	12,615 45	5,624 95	1,888,046 60	1,920,784 20
Total	47,881 20	1,123 32	46,757 88	815 49	1,582 68	293 95	127 18	50,700 50	23,027 10	8,620,840 39	8,705,014 24
NEW YORK.											
First district	11,213 71	94 53	11,119 18	256 17	301 59	-----	14 04	11,785 51	8,723 09	1,626,904 80	1,571,138 53
Second district	13,079 35	262 47	12,816 88	529 20	284 89	-----	202 07	14,095 51	7,230 00	3,114,443 29	3,063,476 74
Third district	14,884 30	382 05	14,502 25	578 45	185 40	-----	225 00	15,873 15	6,643 25	4,437,213 90	4,507,854 48
Fourth district	23,900 18	220 00	23,680 18	1,703 37	891 60	-----	51 10	26,546 25	18,900 18	9,034,483 46	9,027,593 07
Fifth district	11,639 40	213 26	11,419 14	302 20	100 00	-----	33 75	12,068 35	6,767 16	2,019,710 03	1,905,961 54
Sixth district	15,012 69	282 61	14,730 08	640 94	218 50	-----	12 30	15,884 43	8,760 42	4,617,251 96	4,610,154 55

Seventh district.....	11,429 15	298 36	11,130 79	177 88	75 80	.....	.....	11,682 83	4,861 97	1,697,558 21	1,743,321 72
Eighth district.....	18,931 75	511 99	18,419 76	1,213 74	92 80	.....	68 70	20,306 99	8,091 98	7,911,735 36	7,745,466 11
Ninth district.....	11,722 28	339 04	11,383 24	399 71	185 00	.....	22 80	12,329 79	4,341 57	1,650,650 98	1,977,881 25
Tenth district.....	11,333 39	102 33	11,231 06	229 15	381 14	.....	34 75	11,978 43	8,686 89	1,698,047 98	1,666,787 20
Eleventh district.....	9,884 53	225 79	9,658 74	295 36	197 56	90 20	55 75	10,523 40	4,768 63	862,359 46	914,043 18
Twelfth district.....	10,359 02	160 75	10,198 27	267 98	256 65	63 32	39 20	10,986 17	7,376 28	1,169,113 26	1,141,687 06
Thirteenth district.....	8,130 98	131 65	7,999 33	7 00	57 33	45	56 00	8,251 76	4,898 00	594,388 59	526,196 08
Fourteenth district.....	13,096 08	301 24	12,794 84	1,179 23	288 56	.....	.....	14,563 87	6,471 30	3,792,418 59	3,076,864 74
Fifteenth district.....	11,184 49	302 50	10,881 99	400 16	380 58	14 00	151 00	12,130 23	4,534 90	1,564,822 85	1,551,113 91
Sixteenth district.....	7,067 33	226 30	6,841 03	202 83	106 11	14 55	.....	7,390 82	1,941 43	357,106 21	356,768 90
Seventeenth district.....	5,705 87	99 00	5,606 87	62 70	193 31	6 30	46 56	6,014 74	3,125 73	217,918 81	220,587 63
Eighteenth district.....	9,894 29	164 98	9,729 31	98 89	236 48	25 50	6 90	10,262 06	6,032 55	1,006,818 38	977,351 43
Nineteenth district.....	7,059 28	56 22	7,003 06	79 54	190 50	5 65	.....	7,334 97	5,334 93	333,829 36	355,984 30
Twentieth district.....	8,560 71	119 54	8,441 17	378 51	308 00	12 14	66 50	9,325 86	5,570 00	610,132 59	612,142 58
Twenty-first district.....	10,720 83	310 04	10,410 79	2 00	101 00	3 15	.....	10,826 98	3,920 04	1,155,757 30	1,176,666 99
Twenty-second district.....	8,061 72	136 77	7,924 95	229 38	294 24	107 54	.....	8,632 88	4,726 40	537,210 42	512,345 29
Twenty-third district.....	11,217 79	307 70	10,910 09	261 33	60 00	2 10	.....	11,541 22	4,463 75	1,506,069 93	1,574,374 14
Twenty-fourth district.....	9,070 93	212 43	8,858 50	155 46	271 70	9 89	44 00	9,551 98	4,222 28	707,559 70	714,185 44
Twenty-fifth district.....	7,286 08	113 87	7,172 21	179 48	194 17	20 25	54 45	7,734 43	4,408 70	540,312 48	378,739 86
Twenty-sixth district.....	7,978 56	184 20	7,794 36	251 04	144 84	15 70	62 04	8,452 18	3,694 66	521,197 29	495,712 62
Twenty-seventh district.....	8,017 88	136 09	7,881 79	186 30	296 21	4 80	41 12	8,546 31	4,696 14	486,156 04	503,608 89
Twenty-eighth district.....	10,981 66	289 23	10,692 43	258 52	272 97	.....	54 52	11,567 67	4,597 06	1,359,807 10	1,385,469 05
Twenty-ninth district.....	8,238 86	175 99	8,062 87	193 95	251 19	40 92	40 02	8,764 94	4,125 44	542,584 49	547,943 99
Thirtieth district.....	12,608 99	191 71	12,417 28	491 36	242 69	52 50	.....	13,395 54	8,174 71	3,169,918 32	2,687,249 15
Thirty-first district.....	7,273 16	114 11	7,159 05	159 10	276 29	1 50	14 90	7,724 95	4,390 93	374,565 64	377,358 40
Thirty-second district.....	26,551 87	220 00	26,331 87	1,836 15	1,033 70	35 36	293 20	29,750 28	21,551 87	11,519,828 66	10,109,986 70
Total.....	362,090 11	6,886 75	355,203 36	13,207 08	8,370 80	525 82	1,690 67	325,884 48	206,032 24	70,737,875 44	68,015,915 10
NEW JERSEY.											
First district.....	9,311 24	218 75	9,092 49	520 04	245 25	1 25	.....	10,077 78	4,337 15	821,928 42	762,248 14
Second district.....	9,407 94	169 99	9,237 95	195 87	309 44	7 80	.....	9,921 05	5,407 88	780,083 36	781,588 69
Third district.....	10,799 57	254 41	10,545 16	363 48	1,460 72	50 15	22 80	12,696 72	5,111 24	1,203,051 47	1,239,719 40
Fourth district.....	11,212 71	530 64	10,682 07	78 31	.....	.....	.....	11,291 02	1,439,104 31	1,573,108 02	1,573,108 02
Fifth district.....	9,605 76	171 52	9,434 24	941 23	239 52	.....	.....	10,786 51	5,776 03	2,849,592 00	2,752,362 47
Total.....	50,337 22	1,345 31	48,991 91	2,098 93	2,254 93	51 40	30 60	54,773 08	20,632 30	7,093,759 56	7,109,026 72
DELAWARE.....											
	10,879 69	320 83	10,558 86	220 49	519 08	5 45	21 52	11,646 23	4,608 91	1,022,825 71	1,003,750 23
PENNSYLVANIA.											
First district.....	9,859 33	238 18	9,621 15	292 25	46 71	221 86	.....	10,420 15	4,894 36	3,039,497 72	3,161,921 34
Second district.....	14,796 60	596 28	14,200 32	637 20	103 69	87 54	.....	15,625 03	6,033 84	4,435,439 56	4,437,280 97
Third district.....	11,780 93	529 89	11,251 04	.....	165 00	89 38	.....	11,780 93	5,850 00	2,490,647 95	2,026,770 15
Fourth district.....	13,316 40	466 64	12,849 76	344 00	.....	55 59	.....	13,914 78	4,721 51	3,030,968 92	3,253,116 90
Fifth district.....	9,742 20	221 03	9,521 17	511 00	169 35	74 00	.....	10,478 14	4,280 87	1,277,619 51	1,171,744 80
Sixth district.....	10,916 30	301 78	10,614 52	549 01	362 34	.....	.....	11,907 15	.....	1,315,566 03	1,333,087 22

H.—Statement showing the expenses of collecting the internal revenue taxes in the several collection districts, &c.—Continued.

DISTRICT.	Gross compensation.	Tax.	Net compensation.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.
PENNSYLVANIA--Cont'd.											
Seventh district.....	\$9,813 06	\$332 97	\$9,480 09	\$243 84	\$182 04	.....	\$7 60	\$10,246 54	\$2,553 73	\$938,588 63	\$962,604 15
Eighth district.....	10,333 22	320 65	10,012 57	120 64	20 00	\$19 00	18 50	10,511 36	3,320 00	1,019,120 29	1,006,015 13
Ninth district.....	10,663 17	366 25	10,296 92	46 96	41 73	1 15	.....	10,753 01	2,738 26	1,138,071 20	1,130,459 06
Tenth district.....	9,894 56	254 03	9,640 53	227 29	80 00	.....	35 75	10,237 60	4,213 95	1,085,001 19	1,048,632 26
Eleventh district.....	11,004 46	270 14	10,734 32	149 88	256 51	1 05	156 50	11,568 40	4,848 45	1,153,755 45	1,139,292 08
Twelfth district.....	10,515 27	360 00	10,155 27	203 37	512 82	13 00	25 50	11,269 96	2,715 37	1,121,826 12	1,012,355 34
Thirteenth district.....	7,950 01	279 75	7,670 26	98 02	147 46	.....	13 00	8,208 49	1,755 52	485,381 98	490,126 77
Fourteenth district.....	9,024 19	270 46	8,753 73	167 10	363 08	.....	160 20	9,714 57	3,014 92	675,595 11	704,838 02
Fifteenth district*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sixteenth district.....	6,643 09	154 50	6,488 59	132 60	216 15	344 99	65 30	7,402 13	2,953 03	311,853 27	314,323 43
Seventeenth district.....	8,188 98	226 68	7,962 30	339 30	207 39	11 80	13 00	8,760 47	3,055 48	502,966 50	537,795 27
Eighteenth district.....	7,109 56	67 64	7,041 92	136 67	156 58	.....	20 25	7,423 06	5,156 72	383,231 53	370,779 70
Nineteenth district.....	8,496 17	155 11	8,341 06	161 34	624 41	.....	36 50	9,318 42	4,794 00	583,883 50	599,325 60
Twentieth district.....	13,522 08	124 96	13,397 12	573 08	940 36	.....	36 75	15,072 27	10,422 88	3,635,122 91	3,417,796 25
Twenty-first district.....	7,454 70	128 55	7,326 15	195 81	72 67	12 95	48 25	7,814 38	4,313 68	456,689 57	398,618 58
Twenty-second district.....	14,984 22	390 62	14,593 60	546 54	341 06	.....	81 80	15,953 62	6,271 79	4,429,885 00	4,587,407 80
Twenty-third district.....	11,424 94	314 03	11,110 91	133 95	110 00	.....	25 50	11,694 39	4,444 33	1,623,992 15	1,571,353 92
Twenty-fourth district.....	8,115 47	141 90	7,973 57	362 05	277 07	.....	20 70	8,775 29	4,677 39	567,680 70	523,224 35
Total.....	235,578 91	6,512 04	229,066 87	6,171 90	5,396 42	409 44	1,293 47	248,850 14	96,613 24	35,702,384 79	35,198,869 09
MARYLAND.											
First district.....	5,965 88	129 74	5,836 14	329 96	416 45	.....	129 80	6,842 09	2,771 10	250,872 33	246,854 94
Second district.....	10,697 50	259 42	10,438 08	156 78	69 17	.....	2 75	10,926 26	4,909 16	1,148,414 56	1,158,003 29
Third district.....	10,053 30	286 79	9,766 51	321 13	46 00	.....	.....	10,420 43	3,768 00	2,836,161 37	2,810,400 67
Fourth district.....	7,556 12	181 86	7,374 26	83 02	121 04	188 62	19 00	7,967 80	3,319 70	456,249 55	411,432 31
Fifth district.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	34,272 80	857 81	33,414 99	890 89	652 66	188 62	151 55	36,156 52	14,767 96	4,693,697 81	4,626,691 21
OHIO.											
First district.....	18,980 76	617 79	18,362 97	1,126 08	193 85	.....	17 00	20,317 69	10,002 90	7,478,430 38	7,784,610 35
Second district.....	12,746 41	348 01	12,398 40	259 67	105 00	36 64	30 00	13,177 72	5,186 25	1,809,453 09	2,797,134 84
Third district.....	11,192 67	215 04	10,977 63	389 80	292 21	50 67	22 10	11,947 45	6,291 84	1,588,433 42	1,554,302 11
Fourth district.....	10,652 59	184 24	10,468 35	39 71	93 40	.....	42 25	10,827 95	6,367 85	1,159,083 87	1,122,147 44

Fifth district.....	7,572 18	209 50	7,362 68	44 25	45 58	55 20	42 00	7,759 21	2,782 07	445,652 42	451,077 20
Sixth district.....	7,269 37	100 64	7,168 73	287 07	420 49	17 12	9 75	8,003 80	4,656 50	351,279 79	377,006 62
Seventh district.....	10,750 12	213 87	10,536 25	469 91	284 93	.....	235 25	11,740 21	5,872 55	1,226,486 21	1,200,119 07
Eighth district.....	5,559 33	89 10	5,470 23	68 09	81 79	10 77	.....	5,719 98	3,177 21	206,457 88	205,933 41
Ninth district.....	10,498 46	298 67	10,199 79	.....	38 89	40 05	63 90	10,641 30	3,775 00	921,818 39	924,867 32
Tenth district.....	10,737 16	308 86	10,428 32	228 15	143 30	68 50	36 00	11,213 13	3,960 00	1,117,237 57	1,189,837 57
Eleventh district.....	10,215 51	153 28	10,062 23	93 20	133 70	2 00	.....	10,434 41	6,550 00	947,038 55	943,212 74
Twelfth district.....	7,942 85	112 10	7,830 75	245 67	349 86	20 30	29 20	8,587 88	5,100 84	468,437 88	468,710 15
Thirteenth district.....	8,101 98	175 16	7,926 62	99 65	144 96	3 90	.....	8,350 49	3,998 78	509,286 69	520,395 55
Fourteenth district.....	6,310 67	64 04	6,246 63	94 90	121 20	4 90	25 00	6,556 67	4,429 84	276,191 83	281,187 05
Fifteenth district.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sixteenth district.....	6,038 73	136 99	5,901 74	111 96	105 22	22 25	.....	6,278 16	2,698 99	255,128 42	253,872 67
Seventeenth district.....	8,651 81	222 73	8,429 08	379 10	342 69	204 38	38 25	9,616 23	3,597 10	637,083 02	630,487 19
Eighteenth district.....	13,334 10	318 22	13,015 88	275 61	165 00	.....	.....	13,774 71	6,369 68	3,287,765 01	3,267,288 97
Nineteenth district.....	8,372 93	170 40	8,202 53	226 52	477 04	87 03	34 25	9,197 77	4,364 99	578,475 18	574,597 53
Total.....	174,927 65	3,938 64	170,989 01	4,439 34	3,529 11	623 71	624 95	184,144 76	89,182 39	23,263,739 60	24,566,787 42
INDIANA.											
First district.....	8,958 92	107 09	8,851 83	353 50	194 76	41 98	15 75	9,564 91	6,217 16	732,146 78	691,784 52
Second district.....	8,228 89	151 05	8,077 84	182 77	79 85	.....	9 00	8,500 51	4,607 80	715,730 87	545,795 76
Third district.....	9,280 10	282 16	8,997 94	310 95	143 84	131 80	4 00	9,870 69	3,037 62	599,539 58	756,019 67
Fourth district.....	9,359 38	221 61	9,137 77	371 85	250 50	10 60	10 00	10,002 43	4,327 16	762,647 37	771,954 29
Fifth district.....	6,507 40	114 84	6,392 56	91 37	277 36	228 79	27 00	7,131 92	3,635 31	304,519 26	330,269 92
Sixth district.....	8,947 38	143 25	8,804 13	218 97	15 30	.....	.....	9,181 65	5,332 01	629,197 44	614,603 50
Seventh district.....	7,300 04	146 54	7,153 50	297 40	93 52	.....	28 55	7,717 51	3,619 26	353,173 33	342,578 71
Eighth district.....	8,006 46	104 37	7,902 09	188 40	135 89	.....	.....	8,320 75	5,318 97	465,895 98	501,292 94
Ninth district.....	6,159 68	86 77	6,072 91	416 11	109 40	91 60	49 05	6,835 84	3,824 15	290,411 98	266,144 45
Tenth district.....	6,917 84	119 06	6,798 78	157 35	139 13	.....	119 62	7,333 94	3,148 91	272,739 94	263,250 20
Eleventh district.....	7,214 68	45 00	7,169 68	.....	.....	.....	.....	7,214 68	5,734 30	60,884 28	172,675 70
Total.....	86,880 77	1,521 74	85,359 03	2,588 77	1,429 55	504 77	260 97	91,644 83	48,802 65	5,186,886 81	5,256,368 96
ILLINOIS.											
First district.....	17,599 65	360 43	17,239 22	361 00	293 15	.....	.....	18,253 80	9,791 07	6,486,493 57	6,679,721 94
Second district.....	8,366 39	197 38	8,169 01	124 50	415 20	38 25	37 20	9,001 54	3,818 62	839,811 87	573,279 52
Third district.....	8,619 01	104 31	8,514 70	340 69	353 08	156 96	12 50	9,482 24	5,932 74	594,245 10	623,960 08
Fourth district.....	10,688 27	217 09	10,471 18	161 12	275 19	1 50	58 50	11,184 58	5,746 45	1,132,025 44	1,150,667 16
Fifth district.....	10,764 93	192 12	10,572 81	391 32	534 08	139 60	51 25	11,881 18	6,423 52	1,374,890 71	1,217,263 91
Sixth district.....	12,156 30	82 50	12,073 80	308 63	414 66	340 09	8 00	13,227 68	9,640 65	458,091 96	448,657 71
Seventh district.....	10,945 77	134 03	10,811 74	111 25	173 40	106 00	.....	11,336 42	7,065 11	1,363,344 74	1,356,755 94
Eighth district.....	10,592 21	208 34	10,383 87	133 05	147 35	.....	.....	10,872 61	5,925 43	1,164,681 12	1,073,767 70
Ninth district.....	6,889 82	92 26	6,797 56	99 18	.....	111 10	61 75	7,161 85	4,444 68	381,446 71	339,029 85
Tenth district.....	7,060 81	78 60	6,981 41	178 80	178 38	144 03	17 00	7,578 22	4,888 07	303,788 37	356,001 11
Eleventh district.....	10,133 41	103 03	10,030 38	417 79	295 30	25 55	75 50	10,947 55	4,635 23	139,384 88	194,956 58
Twelfth district.....	9,107 72	151 53	8,956 19	293 86	.....	3 80	185 50	9,590 88	5,477 05	712,126 27	721,646 36
Thirteenth district.....	8,141 94	74 97	8,066 97	71 26	120 54	48 52	21 50	8,403 76	4,042 63	191,876 37	264,281 07
Total.....	131,065 43	1,996 59	129,068 84	2,992 45	3,200 33	1,115 40	548 70	138,922 31	78,331 25	9,142,177 11	8,930,000 93

H.—Statement showing the expenses of collecting the internal revenue taxes in the several collection districts, &c.—Continued.

DISTRICT.	Gross compensation.	Tax.	Net compensation.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.
MICHIGAN.											
First district	11,721 40	210 87	11,510 53	577 05	731 99	6 85	77 36	13,114 65	6,903 91	2,063,174 83	1,977,116 18
Second district	8,900 00	96 45	8,803 55	440 97	298 48	233 26	50 80	9,923 51	6,371 02	306,594 34	282,594 45
Third district	6,819 01	127 20	6,691 81	223 37	282 12	140 02	30 40	7,494 92	3,675 00	343,599 69	377,844 56
Fourth district	5,537 91	97 98	5,439 93	222 42	175 91	14 45	40 35	5,991 04	2,978 27	200,548 91	203,844 34
Fifth district	2,639 38	44 24	2,595 14	121 32	295 06	13 00	.....	3,068 76	1,426 80	45,258 54	72,770 08
Sixth district	7,373 10	45 00	7,328 10	363 22	529 97	149 78	55 22	8,471 29	6,282 25	406,628 01	387,408 26
Total	42,990 80	621 74	42,369 06	1,948 35	2,313 53	557 36	254 13	48,064 17	27,637 25	3,365,804 32	3,301,577 87
WISCONSIN.											
First district	11,348 60	268 66	11,079 94	140 57	239 79	23 80	45 50	11,798 26	5,375 42	1,680,299 71	1,678,888 53
Second district	8,406 39	161 07	8,245 32	132 60	305 06	.....	809 53	9,646 58	4,473 30	351,096 89	352,077 37
Third district	6,335 24	48 96	6,286 28	64 45	133 00	122 15	26 40	6,671 24	3,392 82	150,759 27	147,208 49
Fourth district	7,764 37	82 45	7,681 92	42 15	229 21	63 31	23 70	8,122 74	3,341 87	208,754 45	209,099 91
Fifth district	5,393 33	45 00	5,348 33	.....	.....	.....	.....	5,393 33	6,674 48	200,874 77	190,049 14
Sixth district	4,649 25	45 00	4,604 25	200 70	161 03	45 85	.....	5,056 83	4,337 45	102,851 58	93,380 35
Total	43,897 18	651 14	43,246 04	580 47	1,058 09	255 11	898 13	46,688 98	27,585 34	2,694,636 67	2,670,703 89
IOWA.											
First district	8,355 14	197 49	8,157 65	274 84	273 30	137 85	.....	9,041 13	3,805 36	515,010 21	571,069 07
Second district	6,990 52	139 14	6,851 38	75 40	196 09	40	65 00	7,327 41	3,607 77	339,439 22	349,094 98
Third district	10,930 18	184 59	10,745 59	434 01	414 84	56 92	49 15	11,885 10	6,638 32	1,518,278 74	1,344,292 82
Fourth district	5,364 60	83 32	5,281 28	97 06	120 27	63 92	15 00	5,660 85	3,098 22	195,518 44	186,535 63
Fifth district	4,758 41	48 94	4,709 47	39 60	4 75	3 00	61 80	4,867 56	3,179 61	137,076 74	125,841 17
Sixth district	5,232 78	45 00	5,187 78	195 81	166 03	63 69	60 49	5,718 80	2,791 15	64,823 24	54,157 75
Total	41,631 63	698 48	40,933 15	1,116 72	1,175 28	325 78	251 44	44,500 85	23,120 43	2,770,146 59	2,630,991 42

MINNESOTA.											
First district	14,736 47	64 30	14,672 17	359 64	139 37	265 08	55 50	15,556 06	7,213 35	117,991 71	105,389 35
Second district.....	10,517 50	45 00	10,472 50	272 88	167 14	45 48	35 20	11,038 20	8,517 50	263,853 29	250,454 67
Total.....	25,253 97	109 30	25,144 67	632 52	306 51	310 56	90 70	26,594 26	15,730 85	381,845 00	355,844 02
KANSAS											
	6,975 17	45 00	6,930 17	194 55	269 85	.....	10 00	7,449 57	6,340 82	401,471 22	347,517 32
CALIFORNIA.											
First district	13,311 71	45 00	13,266 71	43 00	20 00	46 00	108 20	13,528 91	16,607 67	3,400,567 07	3,249,378 80
Second district.....	14,592 03	170 00	14,782 03	.....	.....	.....	.....	14,952 03	10,952 03	369,796 11	351,703 57
Third district	15,074 80	145 00	14,929 80	307 20	349 52	397 49	39 50	16,168 51	8,046 98	162,752 35	175,244 92
Fourth district.....	24,900 00	195 00	24,705 00	581 50	.....	1,650 49	320 74	27,452 73	21,370 66	731,843 42	704,063 33
Fifth district.....	8,507 10	145 00	8,362 10	999 55	417 67	33 84	192 40	10,150 56	5,007 10	234,685 00	229,232 85
Total.....	76,745 64	700 00	76,045 64	1,931 25	787 19	2,127 82	660 84	82,252 74	61,984 44	4,899,643 95	4,709,623 47
OREGON.....											
	14,472 71	170 00	14,302 71	163 37	58 55	255 00	124 00	15,073 63	10,472 71	261,794 49	250,642 87
NEBRASKA											
	4,387 66	45 00	4,342 66	81 88	88 43	59 54	31 00	4,648 51	5,672 45	110,730 35	98,920 80
NEVADA											
	13,755 14	170 00	13,585 14	265 98	233 26	5,532 50	206 25	19,993 13	9,755 14	321,706 74	274,878 35
NEW MEXICO.....											
	5,018 00	74 07	4,943 93	83 15	65 00	.....	.....	5,166 15	2,936 50	54,262 95	54,315 47
UTAH											
	\$11,348 63	\$205 38	\$11,143 25	\$124 65	\$48 37	\$55 40	\$19 00	\$11,596 05	\$6,241 03	\$66,202 41	\$66,349 32
COLORADO											
	11,289 87	70 00	11,219 87	175 20	103 47	46 63	.....	11,615 17	9,289 87	157,940 58	150,638 91
WASHINGTON											
	4,430 00	72 50	4,357 50	13 58	.....	.....	.....	4,443 58	2,680 00	51,234 94	46,829 80
DAKOTA.....											
	366 76	11 00	355 76	.....	.....	.....	.....	366 76	.....	700 00	.....
MONTANA											
	14,110 25	170 00	13,940 25	.....	114 60	2,580 20	81 50	16,886 55	10,110 25	107,372 32	88,395 36
IDAHO											
	2,335 20	45 00	2,290 20	128 00	14 99	275 00	12 00	2,765 19	9,098 39	105,069 94	27,840 03

H.—Statement showing the expenses of collecting the internal revenue taxes in the several collection districts, &c.—Continued.

DISTRICT.	Gross compensa- tion.	Tax.	Net compensat'n.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of ad- ministering of- fice.	Assessments.	Collections.
WEST VIRGINIA.											
First district	8,881 43	136 51	8,744 92	165 63	68 10	112 17	12 12	9,239 45	5,551 24	699,656 29	676,285 88
Second district	3,922 26	76 87	3,845 39	104 97	109 39	25 75	14 50	4,168 87	1,835 37	104,940 46	84,954 00
Third district*											
Total	12,803 69	213 38	12,590 31	270 60	169 49	137 92	26 62	13,408 32	7,386 61	804,596 75	761,239 88
VIRGINIA.											
First district	7,145 61	154 66	6,990 95	628 39	174 18	112 87		8,061 05	3,501 08	527,584 02	419,781 61
Second district	5,036 82	107 19	4,929 63	700 97	113 06	29 50	52 50	5,932 85	1,376 00	349,541 43	202,188 63
Third district	4,407 05	56 40	4,350 65	239 82	100 45		113 45	4,860 77	3,328 25	106,915 90	127,285 65
Fourth district	6,475 12	134 78	6,340 34	4 98	15 00		3 25	6,498 35	3,229 71	428,787 48	326,448 44
Fifth district*											
Sixth district											
Seventh district	519 04	14 69	504 35	112 60	72 10	13 00		716 74	154 50	20,898 23	11,394 79
Total	23,583 64	467 72	23,115 92	1,686 76	474 79	155 37	169 20	26,069 76	11,589 54	1,433,727 06	1,087,099 12
KENTUCKY.											
First district	7,556 18	143 94	7,412 24	570 95	148 91	144 14	26 50	8,446 68	4,081 41	710,161 12	559,151 63
Second district*											
Third district	12,497 67	394 56	12,103 11	258 60	150 00			12,906 27	4,156 44	2,098,751 81	1,938,949 99
Fourth district	9,274 19	248 57	9,025 62	236 05	99 30	19 60	52 87	9,682 01	3,702 83	1,397,995 62	1,086,352 57
Fifth district	10,252 12	116 51	10,135 61	334 42	266 00	14 50	80 00	10,947 04	8,840 94	1,069,963 12	1,107,579 14
Sixth district	2,241 26	53 48	2,187 78	89 45	37 00			2,367 71	1,038 02	486,597 73	459,594 63
Seventh district											
Eighth district	611 30	12 07	599 23	6 15	38 25	30 65		686 35	220 00	35,440 82	7,876 71
Total	42,432 72	969 13	41,463 59	1,495 62	739 46	208 89	159 37	45,036 06	22,039 64	5,798,910 22	5,159,504 67
MISSOURI.											
First district	17,326 60	121 34	17,205 26	928 42	458 30	7 25	30 10	18,750 67	14,745 30	6,343,512 02	5,792,832 71
Second district	5,378 07	45 00	5,333 07	332 10	431 85	182 00	9 00	6,333 02	5,542 48	285,343 94	187,980 04

Third district	7,514 25	144 29	7,369 96	229 98	356 22	221 12	22 00	8,343 57	4,028 37	440,046 37	402,861 13
Fourth district	6,328 86	169 94	6,158 92	106 90	237 09	29 75	29 75	6,702 60	2,330 00	365,564 23	282,886 27
Fifth district	4,715 01	45 00	4,670 01	137 87	118 94	391 30	49 50	5,412 62	3,752 86	152,371 93	121,501 23
Sixth district	4,579 52	52 76	4,526 76	95 73	249 27	228 25	104 05	5,256 82	3,124 73	267,499 94	224,938 51
Seventh district*											
Eighth district*											
Total	45,842 31	578 33	45,263 98	1,831 00	1,851 67	1,029 92	244 40	50,799 30	33,523 74	7,854,338 43	7,013,000 79
TENNESSEE.											
First district										2,320,101 13	2,214,162 30
Second district	10,662 47	136 38	10,526 09	284 00	50 00	46 45	50 00	11,092 92	7,334 79	1,263,032 73	1,130,228 74
Third district											
Fourth district*											
Fifth district*											
Sixth district*											
Seventh district*											
Eighth district*											
Total	10,662 47	136 38	10,526 09	284 00	50 00	46 45	50 00	11,092 92	7,334 79	3,583,133 85	3,344,391 04
LOUISIANA.											
First district	\$4,134 88	\$13 75	\$4,121 13	\$421 15	\$9 80		\$109 75	\$4,675 58	\$11,993 52	\$3,273,739 15	\$4,005,964 37
Second district	5,033 62	28 86	5,004 76	759 13	32 68	\$258 95	142 25	6,226 63	7,307 00	317,039 49	301,290 60
Third district	4,365 50	28 85	4,336 65	963 75	20 20	150 00	92 75	5,592 20	7,829 20	491,113 37	212,094 84
Fourth district*											
Fifth district*											
Total	13,534 00	71 46	13,462 54	2,144 03	62 68	408 95	344 75	16,494 41	27,129 72	4,081,892 01	4,519,349 81
NORTH CAROLINA.											
First district	6,617 51	191 97	6,425 54	215 25	7 84	172 15	81 00	7,093 75	443 00		68,205 63
Second district	1,160 71	40 86	1,119 85	300 22	30 00	13 00		1,503 93	226 44		47,802 14
Third district	3,992 82	25 60	3,967 22	574 58	13 83	296 47	20 50	4,898 20	3,727 00	336,232 00	200,193 55
Fourth district*											
Fifth district	962 55	13 57	948 98	244 37	3 34	13 95	27 25	1,251 46	572 48	89,922 54	27,024 00
Sixth district	1,696 53	52 80	1,643 73					1,696 53		10,783 44	57,000 00
Seventh district*											
Total	14,430 12	324 80	14,105 32	1,334 42	55 01	495 57	128 75	16,443 87	4,968 92	436,937 98	400,225 32
SOUTH CAROLINA.											
First district	2,776 81	101 42	2,675 39	584 72	22 00	93 28		3,476 81	397 75	61,941 49	73,197 00
Second district	8,762 17	192 77	8,599 40	533 67	34 15	67 05	68 40	9,465 44	4,949 16	722,557 01	730,153 42
Third district*											
Fourth district*											
Total	11,538 98	264 19	11,274 79	1,118 39	56 15	160 33	68 40	12,942 25	5,346 91	785,498 50	803,350 42

H.—Statement showing the expenses of collecting the internal revenue taxes in the several collection districts, &c.—Continued.

DISTRICT.	Gross compensation.	Tax.	Net compensation.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.
GEORGIA.											
First district.....	7,477 00	253 56	7,223 44	463 07	27 00	30 05	107 75	8,104 87	1,817 27	375,518 91	416,324 63
Second district.....	11,967 42	45 00	11,922 42	859 75	240 12	494 95	449 25	14,011 49	12,804 50	2,124,198 94	2,173,934 25
Third district.....	2,223 67	60 41	2,163 26	750 92	26 50	145 45	27 30	3,173 84	832 50	229,570 18	196,950 85
Fourth district.....	6,525 94	36 20	6,489 74	813 59	174 81	84 15	179 00	7,777 49	11,120 57	443,192 69	420,405 53
Fifth district*.....											
Sixth district*.....											
Seventh district*.....											
Total.....	28,194 03	395 17	27,798 86	2,887 33	468 43	754 60	763 30	33,067 69	26,574 84	3,172,480 72	3,207,615 26
FLORIDA.											
First district.....	1,520 02	64 87	1,455 15					1,520 02		92,468 21	90,087 95
Second district.....											
Third district.....											
Fourth district.....											
Fifth district.....											
Sixth district.....											
Total.....											
ALABAMA.											
First district.....	11,754 14	71 10	11,683 04	1,625 19	12 00	127 75	279 00	13,798 08	9,808 00	2,159,560 21	2,888,044 84
Second district.....	14,064 10	145 97	13,918 13	904 97	210 00	708 52	46 25	15,933 84	10,629 32	1,177,974 71	1,106,698 79
Third district.....	3,502 92	41 37	3,461 55	94 54	3 80	49 05	14 75	3,665 06	2,225 50	132,621 44	87,792 00
Fourth district*.....											
Fifth district*.....											
Sixth district*.....											
Total.....	29,321 16	258 44	29,062 72	2,624 70	225 80	885 32	340 00	33,396 98	22,662 82	3,470,156 36	4,082,535 63
MISSISSIPPI.											
First district*.....											
Second district.....	7,400 48	77 44	7,323 04	748 98	91 08	103 93	14 00	8,358 47	5,312 00	412,165 57	490,695 19
Third district*.....											
Fourth district*.....											
Fifth district*.....											
Total.....	7,400 48	77 44	7,323 04	748 98	91 08	103 93	14 00	8,358 47	5,312 00	412,165 57	490,695 19

TEXAS.											
First district.....	9,993 74	352 32	9,641 42	831 87	26 65	106 35	168 50	11,127 11	2,412 86	930,907 99	1,359,151 62
Second district.....										160,476 36	64,550 63
Third district.....	1,269 39	36 44	1,232 95	355 75	71 59	31 33	79 85	1,807 91	513 56	88,297 86	1,824 00
Fourth district.....											
Total.....	11,263 13	388 76	10,874 37	1,187 62	98 24	137 68	248 35	12,935 02	2,926 42	1,179,682 21	1,425,526 23
ARKANSAS.											
First district.....	6,040 47	103 39	5,937 08	943 85	43 24	278 92	60 00	7,366 48	3,382 29	297,838 36	259,755 20
Second district*.....											
Third district*.....											
Total.....	6,040 47	103 39	5,937 08	943 85	43 24	278 92	60 00	7,366 48	3,382 29	297,838 36	259,755 20
DISTRICT OF COLUMBIA.											
	9,529 06	246 88	9,282 18	81 75	65 00			9,300 81	3,841 35	715,038 15	730,812 66

* Account not referred for adjustment.

† Expense account not referred for adjustment.

‡ Account not adjusted.

RECAPITULATION.

DISTRICT.	Gross compensa- tion.	Tax.	Net compensa't'n.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of ad- ministering of fee.	Assessments.	Collections.
Maine.....	\$37,827 50	\$980 12	\$36,847 38	\$794 89	\$808 85	\$24 00	\$118 26	\$39,573 50	\$16,631 10	\$2,706,083 08	\$2,651,406 84
New Hampshire.....	29,769 68	796 04	28,973 64	519 06	480 00	402 00	44 00	31,275 34	12,048 95	3,417,873 24	3,338,453 90
Vermont.....	20,939 44	604 93	20,334 51	302 39	497 57	129 64	308 39	22,177 43	7,040 56	1,074,678 37	1,082,108 58
Massachusetts.....	133,877 21	3,043 12	130,834 09	2,960 63	2,344 71	1,116 28	346 11	140,644 94	67,195 95	34,419,981 99	33,332,476 98
Rhode Island.....	25,719 28	700 51	25,018 77	455 36	254 83	10 10	82 50	26,522 07	10,509 15	5,640,502 36	5,775,439 90
Connecticut.....	47,881 20	1,123 32	46,757 88	815 49	1,582 68	293 95	127 18	50,700 50	23,027 10	8,620,840 39	8,705,014 24
New York.....	362,090 11	6,886 75	355,203 36	13,207 08	8,370 80	525 82	1,690 67	385,884 48	206,032 24	70,737,875 44	68,015,915 10
New Jersey.....	50,337 22	1,345 31	48,991 91	2,098 93	2,254 93	51 40	30 60	54,773 08	20,632 30	7,093,759 56	7,109,026 72
Delaware.....	10,879 69	320 83	10,558 86	220 49	519 08	5 45	21 52	11,646 23	4,608 91	1,022,825 71	1,003,750 23
Pennsylvania.....	235,578 91	6,512 04	229,066 87	6,171 90	5,396 42	409 44	1,293 47	248,850 14	96,613 24	35,702,384 79	35,198,869 09
Maryland.....	34,272 80	857 81	33,414 99	890 89	652 66	188 62	151 55	36,156 52	14,767 96	4,693,697 81	4,626,691 21
Ohio.....	174,927 65	3,938 64	170,989 01	4,439 34	3,529 11	623 71	624 95	184,144 76	89,182 39	23,263,733 60	24,566,787 42
Indiana.....	86,880 77	1,421 74	86,359 03	2,588 77	1,421 55	504 77	260 97	90,813 70	48,502 65	5,186,886 81	5,256,368 96
Illinois.....	131,065 43	1,996 59	129,068 84	2,972 45	3,200 33	1,115 40	608 65	136,864 28	78,331 25	9,142,177 11	8,930,000 93

Recapitulation—Continued.

DISTRICT.	Gross compensa- tion.	Tax.	Net compensa't'n.	Stationery and blank books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of ad- ministering of- fice.	Assessments.	Collections.
Michigan	\$42,990 80	\$621 74	\$42,369 06	\$1,948 35	\$2,313 53	\$557 36	\$254 13	\$48,064 17	\$27,637 25	\$3,365,804 32	\$3,301,577 87
Wisconsin	43,897 18	651 14	43,246 04	580 47	1,058 09	255 11	598 13	46,688 98	27,595 34	2,694,636 67	2,670,703 89
Iowa	41,631 63	698 48	40,933 15	1,116 72	1,175 28	325 78	251 44	44,500 85	23,120 43	2,770,146 59	2,630,991 42
Minnesota	25,253 97	109 30	25,144 67	632 52	306 51	310 56	90 70	26,594 26	15,730 85	381,845 00	355,844 02
Kansas	6,975 17	45 00	6,930 17	194 55	269 85	-----	10 00	7,449 57	6,340 82	401,471 22	347,517 32
California	76,745 64	700 00	76,045 64	1,931 25	787 19	2,127 82	660 84	82,252 74	61,984 44	4,899,643 95	4,709,623 47
Oregon	14,472 71	170 00	14,302 71	163 37	58 55	255 00	124 00	15,073 63	10,472 71	261,704 49	250,643 87
Nebraska	4,387 66	45 00	4,342 66	81 88	88 43	59 54	31 00	4,648 51	5,672 45	110,730 35	98,920 80
Nevada	13,755 14	170 00	13,585 14	265 98	233 26	5,532 50	206 25	19,933 13	9,755 14	321,706 74	274,878 35
New Mexico	5,018 00	\$74 07	4,943 93	83 15	65 00	-----	-----	5,166 15	2,926 50	54,262 95	54,315 47
Utah	11,348 63	205 38	11,143 25	124 65	48 37	55 40	19 00	11,596 05	6,241 03	66,202 41	66,349 32
Colorado	11,289 87	70 00	11,219 87	175 20	103 47	46 63	-----	11,615 17	9,289 87	157,940 58	150,638 91
Washington	4,430 00	72 50	4,357 50	13 58	-----	-----	-----	4,443 58	2,680 00	51,234 94	46,829 80
Dakota	366 76	11 00	355 76	-----	-----	-----	-----	366 76	-----	700 00	-----
Montana	14,110 25	170 00	13,940 25	-----	114 60	2,580 20	81 50	16,886 55	10,110 25	107,372 32	88,395 36
Idaho	2,335 20	45 00	2,290 20	128 00	14 99	275 00	12 00	2,765 19	9,098 39	105,069 94	27,840 03
West Virginia	12,803 69	213 38	12,590 31	270 60	169 49	137 92	26 62	13,408 32	7,386 61	804,596 75	761,239 88
Virginia	23,583 64	467 72	23,115 92	1,686 76	474 79	155 37	169 20	26,069 76	11,589 54	1,433,727 06	1,087,099 12
Kentucky	42,432 72	969 13	41,463 59	1,495 62	739 46	208 89	139 37	45,036 06	22,039 64	5,798,910 22	5,158,504 67
Missouri	45,842 31	578 33	45,263 98	1,831 00	1,851 67	1,029 92	244 40	50,799 30	33,523 74	7,654,338 43	7,013,000 79
Tennessee	10,662 47	136 38	10,526 09	284 00	50 00	46 45	50 00	11,092 92	7,334 79	3,553,133 85	3,344,391 04
Louisiana	13,534 00	71 46	13,462 54	2,144 03	62 68	408 95	344 75	16,494 41	27,129 72	4,081,892 01	4,519,349 81
North Carolina	14,430 12	324 80	14,105 32	1,334 42	55 01	495 57	128 75	16,443 57	4,968 92	456,937 98	400,225 32
South Carolina	11,538 98	264 19	11,274 79	1,118 39	56 15	160 33	68 40	12,942 25	5,346 91	765,498 50	803,350 42
Georgia	28,194 03	385 17	27,798 86	2,887 33	468 43	754 60	763 30	33,067 69	26,574 84	3,172,480 72	3,207,615 26
Florida	1,520 02	64 87	1,455 15	-----	-----	-----	-----	1,520 02	-----	92,468 21	90,087 95
Alabama	29,321 16	258 44	29,062 72	2,624 70	225 80	885 32	340 00	33,396 98	22,692 82	3,470,156 36	4,082,535 63
Mississippi	7,400 18	77 44	7,323 04	748 98	91 08	103 93	14 00	8,458 47	5,312 00	412,165 57	490,695 19
Texas	11,263 13	388 76	10,874 37	1,187 62	98 24	137 68	248 35	12,935 02	2,926 42	1,179,682 21	1,425,526 23
Arkansas	6,040 47	103 39	5,937 08	943 85	43 24	278 92	60 00	7,366 48	3,382 29	297,838 36	259,755 20
District of Columbia	9,529 06	246 88	9,282 18	81 75	65 00	-----	-----	9,300 81	3,841 35	715,038 15	730,812 66
Total	1,969,151 78	39,046 70	1,930,105 08	64,536 39	42,409 68	22,645 93	10,905 00	2,109,648 78	1,109,807 51	262,592,733 11	258,042,568 17

NOTE.—Collections indicate the amounts deposited and covered into the treasury.

I.—Statement showing the expenses of collecting the internal revenue taxes in the several collection districts from September 1, 1862, (the date when the internal revenue act took effect,) to June 30, 1865, including the commissions, salaries, and extra allowances of the collectors; with a separate statement of office expenses, which are paid out of the commissions and extra allowances.

DISTRICT.	Gross compensation.	Stationery.	Postage and express.	Dep. money.	Total expense of collecting.	Expense of office.	Collections.
MAINE.							
First district	\$25,128 42	\$951 71	\$623 14	.....	\$26,703 27	\$12,733 64	\$1,874 383 47
Second district	20,224 30	197 29	248 09	.....	20,729 68	7,644 56	971,501 78
Third district	13,361 49	306 85	198 73	\$122 73	13,989 80	5,143 14	415,965 50
Fourth district	11,852 86	453 26	370 16	36 00	12,712 28	7,077 00	312,345 43
Fifth district	10,931 04	153 68	100 32	55 04	11,240 08	8,542 94	251,513 90
Total	81,558 11	2,062 79	1,540 44	213 77	85,375 11	41,141 28	3,825,710 08
NEW HAMPSHIRE.							
First district	21,856 33	963 41	436 92	505 30	23,761 96	9,266 46	1,099,897 14
Second district	25,338 10	718 17	288 67	19 81	26,364 75	11,100 86	2,027,237 31
Third district	16,669 47	461 33	311 92	293 83	17,736 55	8,336 01	612,000 00
Total	63,863 90	2,142 91	1,037 51	818 94	67,863 26	28,703 33	3,739,134 45
VERMONT.							
First district	12,329 81	545 34	355 75	185 17	13,416 07	4,355 71	394,908 74
Second district	14,348 29	371 87	383 28	.....	15,103 44	7,817 34	495,491 75
Third district	10,861 00	805 84	354 80	.....	12,021 64	2,766 65	305,122 50
Total	37,539 10	1,723 05	1,093 83	185 17	40,541 15	14,939 70	1,195,522 99
MASSACHUSETTS.							
First district	25,974 60	620 32	556 57	134 00	27,285 49	11,750 96	2,090,742 03
Second district	23,456 19	940 38	333 56	.....	24,730 13	15,495 98	3,262,826 13
Third district	28,943 61	3,999 94	1,828 89	.....	34,772 44	18,258 33	7,434,421 49
Fourth district	22,552 39	1,381 17	249 65	.....	30,383 21	17,109 95	4,305,752 12
Fifth district	27,966 31	1,663 07	424 26	829 10	30,822 74	14,804 78	3,104,000 00
Sixth district	28,831 66	865 71	799 83	50 00	30,547 20	15,891 40	4,725,243 83
Seventh district	28,317 22	959 59	987 01	.....	30,263 82	19,049 49	3,552,833 84
Eighth district	28,651 12	997 35	394 82	81 71	30,125 00	15,503 85	4,134,025 15
Ninth district	27,151 68	731 10	573 93	.....	28,455 71	15,192 82	2,075,127 89
Tenth district	27,912 59	2,305 54	823 02	969 50	32,010 65	17,739 23	3,200,175 00
Total	280,757 37	14,663 17	6,971 54	2,064 31	304,456 39	160,797 79	37,885,147 48
RHODE ISLAND.							
First district	28,073 09	1,350 52	422 48	387 75	30,233 84	14,910 50	4,470,611 45
Second district	27,011 75	681 42	252 38	190 00	28,135 55	13,777 63	1,919,602 88
Total	55,084 84	2,031 94	674 86	577 75	58,369 39	28,688 13	6,390,214 33
CONNECTICUT.							
First district	28,692 00	884 31	670 78	428 00	30,675 09	13,741 77	3,552,750 27
Second district	28,329 87	2,057 98	1,160 31	222 50	31,770 66	15,292 83	2,800,000 00
Third district	27,734 81	735 95	218 31	345 00	29,034 07	13,996 95	2,023,483 51
Fourth district	26,904 89	1,698 57	513 50	750 90	29,867 86	14,513 39	1,878,000 00
Total	111,661 57	5,376 81	2,562 90	1,746 40	121,347 68	57,544 94	10,254,233 78
NEW YORK.							
First district	25,189 15	1,387 98	770 68	434 76	27,782 57	13,164 98	1,944,850 55
Second district	27,640 12	2,020 89	139 97	.....	29,800 98	16,756 85	3,817,099 34
Third district	28,206 85	3,541 12	492 52	.....	32,240 49	15,129 35	5,243,785 60
Fourth district	30,105 50	5,235 51	1,252 95	34 35	36,628 31	19,703 86	9,487,029 64
Fifth district	28,247 73	1,888 35	742 18	.....	30,878 26	17,430 58	2,264,608 63

I.—Statement showing the expenses of collecting internal revenue, &c.—Con'd.

District.	Gross compensation.	Stationery.	Postage and express.	Dep. money.	Total expense of collecting.	Expense of office.	Collections.
NEW YORK—Con'd.							
Sixth district.....	\$31,161 85	\$3,171 94	\$1,319 66	.....	\$35,653 45	\$14,993 96	\$4,979,270 99
Seventh district.....	25,801 39	1,636 31	215 73	.....	27,653 43	12,378 26	1,961,000 00
Eighth district.....	27,815 29	2,973 21	998 08	.....	31,786 58	14,278 29	7,701,770 06
Ninth district.....	26,895 95	2,338 54	801 71	.....	29,936 20	14,084 93	2,156,971 18
Tenth district.....	24,931 72	2,945 07	937 12	\$192 00	29,005 91	16,694 74	1,930,150 23
Eleventh district.....	21,928 14	690 14	457 16	106 75	23,182 19	10,416 53	1,113,687 26
Twelfth district.....	22,176 30	898 56	451 72	.....	23,526 58	16,047 63	1,293,000 00
Thirteenth district.....	16,283 88	989 70	84 77	51 00	17,409 35	10,369 56	839,483 53
Fourteenth district.....	28,899 47	2,085 04	959 44	52 50	31,996 45	17,486 74	3,980,472 52
Fifteenth district.....	26,850 57	1,368 58	668 01	352 64	29,239 80	18,649 28	1,895,338 28
Sixteenth district.....	12,045 56	587 03	339 37	53 33	13,025 29	7,682 37	414,427 08
Seventeenth district.....	9,549 74	512 62	497 76	79 27	10,639 39	6,485 41	243,137 93
Eighteenth district.....	25,021 20	983 20	895 52	930 15	27,830 07	15,323 20	1,425,000 00
Nineteenth district.....	11,284 88	1,355 53	508 09	2 70	13,151 22	7,420 98	321,320 53
Twentieth district.....	19,091 22	624 09	570 70	110 00	20,396 01	15,786 83	781,862 59
Twenty-first district.....	26,440 45	685 03	227 57	79 45	24,432 50	14,421 76	1,145,205 17
Twenty-second dist.....	22,515 10	1,219 16	664 63	439 20	24,838 09	12,611 09	1,005,404 88
Twenty-third district.....	27,724 56	1,501 98	648 00	190 00	30,064 54	14,748 68	2,276,153 98
Twenty-fourth dist.....	23,598 63	607 57	525 05	438 85	25,170 10	14,003 81	1,556,041 00
Twenty-fifth district.....	17,938 31	1,279 12	615 33	.....	19,832 76	9,773 06	705,639 25
Twenty-sixth district.....	15,759 31	704 55	326 73	87 50	16,878 09	9,128 72	575,000 00
Twenty-seventh dist.....	17,214 17	1,230 13	845 10	.....	19,289 40	9,630 56	605,659 00
Twenty-eighth dist.....	25,063 86	1,711 61	589 92	255 50	27,620 89	12,421 62	1,647,230 67
Twenty-ninth district.....	20,483 01	607 95	284 55	9 00	21,383 51	11,409 61	795,218 51
Thirtieth district.....	28,306 38	1,018 27	288 52	.....	29,613 17	17,857 54	3,941,146 78
Thirty-first district.....	10,982 77	388 12	386 93	50 63	11,788 45	8,241 59	327,367 15
Thirty-second district.....	40,005 44	6,581 78	938 85	.....	47,526 07	28,167 34	3,030,504 84
Total.....	742,138 50	54,668 70	19,444 32	3,949 58	820,201 10	442,899 01	71,204,817 25
NEW JERSEY.							
First district.....	17,651 46	484 15	335 57	.....	18,491 18	9,786 63	825,024 00
Second district.....	20,817 55	908 98	540 63	.....	22,267 16	9,813 56	1,084,756 32
Third district.....	24,443 10	1,671 76	803 93	78 00	26,996 79	11,750 44	1,627,111 35
Fourth district.....	22,636 14	1,763 39	1,069 40	422 50	25,891 43	19,259 32	1,275,568 54
Fifth district.....	29,126 99	3,254 44	1,753 63	327 46	34,462 52	19,608 73	5,795,635 10
Total.....	114,675 24	8,082 72	4,523 16	827 96	128,109 08	70,218 68	10,608,095 31
DELAWARE.....							
	23,020 03	862 26	361 33	945 74	25,189 36	11,057 63	1,197,000 00
PENNSYLVANIA.							
First district.....	30,036 92	1,710 95	24 11	.....	31,771 98	17,555 76	6,197,236 93
Second district.....	27,135 64	1,764 55	88 83	.....	28,989 02	14,881 47	4,977,881 48
Third district.....	18,324 07	813 16	.....	.....	19,137 23	2,641 68	3,430,000 00
Fourth district.....	28,601 92	1,892 52	232 58	.....	30,727 02	16,366 96	3,447,843 92
Fifth district.....	23,690 51	970 21	242 87	.....	24,903 59	14,814 43	1,535,384 60
Sixth district.....	23,930 81	1,338 49	578 19	.....	25,847 49	11,207 75	1,617,335 93
Seventh district.....	23,845 64	646 70	204 50	36 00	24,732 84	9,897 53	1,273,050 60
Eighth district.....	22,098 43	710 74	194 59	333 00	23,336 76	8,785 08	1,335,889 00
Ninth district.....	17,303 41	122 66	19 76	103 05	17,548 88	4,351 23	1,078,800 00
Tenth district.....	22,705 53	516 86	150 02	285 50	23,657 91	9,427 88	1,181,085 75
Eleventh district.....	24,181 53	1,076 05	452 62	122 10	25,832 30	10,403 86	1,741,287 83
Twelfth district.....	24,022 58	575 93	720 95	.....	25,319 46	11,447 37	1,347,639 03
Thirteenth district.....	13,273 67	392 03	182 31	47 00	13,895 01	2,987 13	444,318 48
Fourteenth district.....	17,751 27	504 30	211 14	571 25	19,237 96	7,744 65	776,000 00
Fifteenth district.....	17,540 77	810 48	631 47	70 00	19,052 72	4,490 30	882,000 00
Sixteenth district.....	11,948 61	542 02	356 54	310 85	13,158 02	6,049 94	3,41,106 39
Seventeenth district.....	14,539 44	321 66	522 52	12 15	15,395 77	8,502 63	593,461 01
Eighteenth district.....	13,465 08	370 48	304 68	15 00	14,155 24	8,702 96	416,500 00
Nineteenth district.....	17,800 61	683 25	914 70	63 50	19,462 06	10,043 67	643,263 90
Twentieth district.....	25,205 84	620 79	371 59	288 95	26,487 17	17,376 02	1,414,658 28
Twenty-first district.....	21,512 66	547 59	273 81	150 32	22,484 38	12,480 32	1,131,139 65
Twenty-second dist.....	27,890 98	1,516 36	197 21	.....	29,604 55	18,531 36	5,439,954 78
Twenty-third district.....	24,711 29	678 83	212 62	19 65	25,622 39	10,322 58	1,936,893 82
Twenty-fourth dist.....	14,692 61	548 61	312 57	.....	15,562 79	8,270 23	545,673 10
Total.....	506,209 82	19,675 22	7,609 18	2,428 32	535,923 54	247,502 76	43,691,504 48

I.—Statement showing the expense of collecting internal revenue, &c.—Con'd.

DISTRICT.	Gross compensation.	Stationery.	Postage and express.	Dep. money.	Total expense of collecting.	Expense of office.	Collections.
MARYLAND.							
First district.....	\$9,592 40	\$671 90	\$284 33	.....	\$10,548 63	\$4,053 39	\$270,716 79
Second district.....	24,763 35	1,123 98	219 46	\$16 76	26,123 55	12,302 53	1,421,786 83
Third district.....	26,870 98	662 05	493 55	165 00	28,191 58	12,601 66	5,124,340 44
Fourth district.....	16,948 75	479 64	169 52	465 30	18,063 21	5,581 10	663,530 00
Fifth district.....	839 67	197 13	25 95	.....	1,062 75	.....	190,795 73
Total.....	79,015 15	3,134 70	1,192 81	647 06	83,989 72	34,538 65	7,671,139 79
DIST. OF COLUMBIA.							
	21,376 10	898 14	236 40	.....	22,510 64	8,002 C1	1,131,827 38
OHIO.							
First district.....	28,947 93	1,847 63	333 02	.....	31,088 78	16,389 77	5,630,771 20
Second district.....	28,260 86	1,143 19	297 89	.....	29,701 94	15,179 40	5,002,607 71
Third district.....	26,908 73	1,906 32	517 50	.....	29,392 55	16,810 73	3,007,175 66
Fourth district.....	21,726 00	376 68	139 71	151 72	22,394 11	15,685 63	1,186,289 30
Fifth district.....	11,381 21	273 62	80 32	68 37	11,803 52	6,313 88	321,729 C3
Sixth district.....	18,492 78	446 37	372 27	28 50	19,339 92	10,263 43	803,717 67
Seventh district.....	24,837 70	1,119 81	391 48	150 30	26,499 29	14,099 99	2,177,858 45
Eighth district.....	10,516 28	277 30	258 47	39 50	11,091 55	4,471 23	241,030 C0
Ninth district.....	21,615 30	703 13	213 27	234 73	22,766 43	11,385 46	1,110,100 C0
Tenth district.....	21,500 00	561 53	195 91	175 94	22,433 38	9,600 25	1,061,075 C0
Eleventh district.....	19,870 37	602 83	197 97	15 80	20,666 97	12,349 41	1,050,710 35
Twelfth district.....	22,601 73	848 01	493 68	11 85	23,955 27	13,311 32	1,261,657 13
Thirteenth district.....	20,199 60	466 50	417 62	52 50	21,136 22	10,247 73	847,000 C0
Fourteenth district.....	10,808 85	353 53	309 86	47 27	11,519 51	8,833 86	319,001 54
Fifteenth district.....	13,444 03	498 45	189 08	42 75	14,174 31	7,271 02	439,610 39
Sixteenth district.....	9,001 59	347 31	259 09	84 05	9,692 04	5,671 50	250,214 02
Seventeenth district.....	15,825 70	400 51	279 10	238 42	16,743 73	6,311 12	665,300 C0
Eighteenth district.....	27,841 74	1,436 28	638 71	710 82	30,627 55	16,401 81	3,102,263 49
Nineteenth district.....	14,798 64	810 82	975 32	203 24	16,788 02	7,111 27	550,819 45
Total.....	368,639 04	14,420 02	6,530 27	2,255 76	391,845 09	207,708 78	29,030,097 39
INDIANA.							
First district.....	18,433 29	626 75	335 63	117 31	19,512 98	11,213 62	726,972 44
Second district.....	16,091 66	948 56	167 24	12 50	17,219 92	5,753 46	612,318 10
Third district.....	19,499 17	982 30	477 61	59 25	21,018 33	10,337 58	950,374 35
Fourth district.....	26,062 72	628 06	327 18	1,165 00	28,182 96	12,816 44	2,330,000 C0
Fifth district.....	16,954 48	1,266 33	367 30	435 00	19,053 11	9,745 58	615,000 C0
Sixth district.....	21,935 87	565 04	231 34	117 00	22,819 25	8,898 17	1,013,799 C0
Seventh district.....	17,100 42	470 74	220 08	68 40	17,859 64	4,467 88	712,500 C0
Eighth district.....	17,581 39	883 19	374 44	65 00	18,924 02	17,540 03	671,989 C0
Ninth district.....	11,033 05	661 11	429 73	176 86	12,300 75	7,619 21	315,875 78
Tenth district.....	9,880 04	287 84	386 06	15 00	10,568 94	4,297 77	286,800 C0
Eleventh district.....	7,755 05	759 09	219 56	22 30	8,756 00	4,984 12	126,250 32
Total.....	182,327 14	8,109 01	3,506 17	2,253 62	193,195 94	97,693 86	8,361,869 99
ILLINOIS.							
First district.....	28,353 52	1,310 93	432 40	.....	30,096 85	16,649 33	16,061,552 C2
Second district.....	19,886 91	1,121 25	587 73	413 53	22,009 42	11,627 47	763,062 29
Third district.....	16,656 62	1,062 48	642 12	358 63	18,719 85	10,459 54	616,084 32
Fourth district.....	24,262 38	898 81	402 06	302 30	25,865 55	16,035 13	1,138,090 72
Fifth district.....	24,988 45	1,385 43	1,725 38	906 37	29,005 63	15,927 08	4,275,437 92
Sixth district.....	13,533 03	870 28	601 03	82 45	15,086 79	12,952 88	457,700 C0
Seventh district.....	18,387 97	408 41	354 90	244 27	19,395 55	10,897 54	5,374,826 26
Eighth district.....	23,216 84	765 77	558 49	489 42	25,030 52	14,870 87	1,451,066 43
Ninth district.....	16,465 59	300 71	221 89	235 74	17,223 93	9,354 98	614,955 33
Tenth district.....	13,505 95	368 68	693 73	15 56	14,563 92	8,599 59	397,900 C0
Eleventh district.....	5,305 99	819 94	508 98	53 35	6,748 26	5,691 84	83,700 C0
Twelfth district.....	19,873 10	761 45	376 06	205 60	21,216 21	12,978 17	1,147,976 06
Thirteenth district.....	12,419 15	634 28	274 78	82 15	13,410 36	6,221 81	354,050 00
Total.....	236,855 50	10,708 42	7,439 55	3,389 37	258,392 84	147,326 23	27,865,469 35

1.—Statement showing the expense of collecting internal revenue, &c.—Contd.

DISTRICT.	Gross compensation,	Stationery.	Postage and express.	Dep. money.	Total expense of collecting.	Expense of office.	Collections.
MICHIGAN.							
First district	\$26,950 07	\$1,738 53	\$586 38	\$92 45	\$29,367 43	\$18,974 51	\$2,357,577 50
Second district	16,292 49	789 22	762 42	279 13	18,123 26	10,330 69	416,585 15
Third district	11,513 16	949 02	667 25	169 14	13,298 57	10,254 96	327,353 25
Fourth district	9,814 40	463 14	293 57	18 60	10,569 71	3,967 89	209,317 00
Fifth district	7,975 33	386 78	30 50	.....	8,372 61	5,897 59	197,261 00
Sixth district	11,357 61	886 50	553 18	44 94	12,842 23	9,795 08	362,992 55
Total	83,903 06	5,193 19	2,892 30	604 26	92,593 81	59,229 72	3,871,086 46
WISCONSIN.							
First district	25,742 60	1,237 03	718 99	26 08	27,724 62	13,171 34	1,837,900 00
Second district	14,376 66	682 78	498 71	50 00	15,608 15	9,082 03	393,500 00
Third district	10,090 70	415 38	507 90	29 83	11,043 81	6,861 42	153,241 25
Fourth district	8,981 61	441 94	366 57	88 15	9,878 27	6,075 37	223,727 52
Fifth district	10,630 03	639 85	364 53	72 20	11,766 61	7,179 48	219,614 19
Sixth district	8,123 67	137 33	509 28	73 00	8,843 28	8,116 75	88,410 00
Total	78,005 27	3,564 31	2,965 98	339 18	84,864 74	50,488 39	2,916,392 95
IOWA.							
First district	17,964 58	957 00	503 24	264 03	19,688 85	7,792 90	651,974 00
Second district	17,391 13	255 25	193 75	35 89	17,876 02	8,509 63	730,724 20
Third district	14,257 10	1,560 02	786 80	708 85	17,312 77	9,638 52	622,300 00
Fourth district	11,208 08	341 74	216 75	188 57	11,955 14	6,494 55	207,162 44
Fifth district	6,939 48	507 45	220 72	144 24	7,811 88	5,324 31	122,949 78
Sixth district	4,948 22	332 40	258 18	57 10	5,595 90	2,358 70	47,389 40
Total	72,708 59	3,953 86	2,179 43	1,398 68	80,240 56	40,118 61	2,382,499 82
MINNESOTA.							
First district	13,571 78	1,726 23	931 08	8 90	16,237 99	3,508 05	105,523 51
Second district	13,015 38	989 02	335 05	409 69	14,749 14	17,636 30	220,104 69
Total	26,587 16	2,715 25	1,266 13	418 59	30,987 13	21,144 35	325,628 16
KANSAS.							
Total	9,391 98	235 63	336 64	54 60	10,018 85	8,067 83	271,884 82
CALIFORNIA.							
First district	27,984 02	2,779 31	741 05	.....	31,504 38	34,906 51	3,879,245 84
Second district	19,709 34	490 82	117 57	436 45	20,754 18	9,950 28	247,714 16
Third district	22,915 68	2,002 37	886 69	2,031 24	27,835 98	18,533 90	233,211 76
Fourth district	23,025 38	2,771 34	1,296 24	2,308 98	29,402 94	37,936 64	897,487 37
Fifth district	16,841 19	802 17	324 74	449 95	18,418 05	11,127 58	191,063 84
Total	110,475 61	8,846 01	3,366 29	5,226 02	127,914 53	109,454 91	5,448,722 97
OREGON.							
Total	28,034 14	635 77	236 32	243 80	29,249 29	20,166 67	307,085 02
NEBRASKA.							
Total	12,862 17	398 05	312 40	18 50	13,589 12	7,334 48	57,875 39
NEVADA.							
Total	9,668 86	782 25	423 09	473 78	11,347 98	8,354 84	327,098 00
NEW MEXICO.							
Total	4,115 80	195 48	128 22	.....	4,439 50	2,748 52	57,583 75
UTAH.							
Total	2,024 23	516 56	41 96	.....	2,582 74	7,931 07	.....
COLORADO.							
Total	23,398 70	822 27	288 49	.....	24,509 46	15,199 06	146,050 70

I.—Statement showing the expense of collecting internal revenue, &c.—Con'd.

DISTRICT.	Gross compensation.	Stationery.	Postage and express.	Dep. money.	Total expense of collecting.	Expense of office.	Collections.
WASHINGTON.....	\$27,914 90	\$702 14	\$323 62	\$59 67	\$29,000 33	\$18,897 66	\$75,000 00
MONTANA.....	6,055 72	929 50	397 20	500 00	7,882 42	2,490 50	10,000 00
IDAHO.....	273 44	145 20	15 00		433 64		27,840 03
WEST VIRGINIA.							
First district.....	17,200 47	501 22	197 14	86 75	17,985 58	9,480 50	712,902 05
Second district.....	10,158 86	155 81	27 53	29 24	10,371 44	6,107 13	169,463 93
Third district.....	No returns.						
Total.....	27,359 33	657 03	224 67	115 99	28,357 02	15,587 63	882,365 98
VIRGINIA.							
First district.....	No returns.						
Second district.....	No returns.						
Third district.....	5,883 22	499 27	63 25		6,445 74	3,744 36	113,032 75
Fourth district.....	7,282 64	139 63	54 40	57 00	7,533 67	3,744 29	123,272 01
Fifth district.....	No returns.						
Sixth district.....	No returns.						
Total.....	13,165 86	638 90	117 65	57 00	13,979 41	7,488 65	236,304 76
KENTUCKY.							
First district.....	11,015 46	411 70	194 92	41 15	11,663 23	5,751 35	484,085 92
Second district.....	10,288 88	619 73	267 98	92 25	11,268 84	13,691 27	380,118 87
Third district.....	26,388 40	1,612 81	366 15		28,367 36	20,714 96	4,591,130 56
Fourth district.....	22,636 82	1,027 80	577 83	20 18	24,262 63	12,075 15	3,031,460 86
Fifth district.....	6,103 18	1,082 30	233 24	226 45	7,645 17	8,577 16	419,375 97
Sixth district.....	3,668 24	309 17	63 26		4,040 67	1,790 64	105,111 97
Seventh district.....	No returns.						
Total.....	80,100 98	5,063 51	1,703 38	380 03	87,247 90	62,600 53	9,011,284 15
MISSOURI.							
First district.....	36,986 12	3,823 00	954 48	710 18	42,473 78	29,579 81	7,580,726 41
Second district.....	10,532 56	499 84	97 08	38 50	11,097 98	9,576 25	335,051 25
Third district.....	25,731 65	387 12	388 52	1,785 65	28,292 94	19,883 82	1,564,165 52
Fourth district.....	4,342 17	142 90	89 84	215 30	4,790 21	1,980 00	172,258 79
Fifth district.....	No returns.						
Sixth district.....	No returns.						
Total.....	77,592 50	4,782 86	1,529 92	2,749 63	86,654 91	61,019 88	9,652,201 97
TENNESSEE.							
First district.....	17,268 21	1,042 81	232 65		18,543 67	7,071 26	1,462,717 37
Second district.....	8,403 85	880 25	30 00		9,314 10	3,886 50	559,582 31
Third district.....	No returns.						
Fourth district.....	No returns.						
Fifth district.....	No returns.						
Total.....	25,672 06	1,923 06	262 65		27,857 77	10,957 76	2,022,299 68
LOUISIANA.							
First district.....	29,482 67	2,963 35	15 20		32,461 22	38,559 66	3,531,778 41
Second district.....	No returns.						
Third district.....	No returns.						
Total.....	29,482 67	2,963 35	15 20		32,461 22	38,559 66	3,531,778 41

I.—Statement showing the expense of collecting internal revenue, &c.—Con'd.

RECAPITULATION.

DISTRICT.	Gross compen- sation.	Stationery.	Postage and ex- press.	Dep. money.	Total expense of collecting.	Expense of of- fice.	Collections.
Maine	\$81,558 11	\$2,062 79	\$1,540 44	\$213 77	\$85,375 11	\$41,141 28	\$3,825,710 08
New Hampshire	63,863 90	2,142 91	1,037 51	818 94	67,863 26	28,703 33	3,739,134 45
Vermont	37,539 10	1,723 05	1,093 83	185 17	40,541 15	14,939 70	1,195,522 99
Massachusetts	280,757 37	14,663 17	6,971 54	2,064 31	304,456 39	160,797 79	37,885,147 48
Rhode Island	55,084 84	2,031 94	674 86	577 75	58,369 39	28,688 13	6,390,214 33
Connecticut	111,661 57	5,376 81	2,562 90	1,746 40	121,347 68	57,544 94	10,254,233 78
New York	742,138 50	54,668 70	19,444 32	3,949 58	820,201 10	442,899 01	71,204,817 25
New Jersey	114,675 24	8,082 72	4,523 16	827 96	128,109 08	70,218 68	10,608,095 31
Delaware	23,020 03	862 26	361 33	945 74	25,189 36	11,057 63	1,197,000 00
Pennsylvania	506,209 82	19,675 22	7,609 18	2,428 32	535,923 54	247,502 76	43,691,504 48
Maryland	79,015 15	3,134 70	1,192 81	647 06	83,989 72	34,538 65	7,671,139 79
District of Columbia	21,376 10	898 14	236 40	-----	22,510 64	8,002 01	1,131,827 38
Ohio	368,639 04	14,420 02	6,530 27	2,255 76	391,845 09	207,708 78	29,030,097 39
Indiana	182,327 14	8,109 01	3,506 17	2,253 62	196,195 94	97,693 86	8,361,869 99
Illinois	236,855 50	10,708 42	7,439 55	3,389 37	258,392 84	147,326 23	27,865,469 35
Michigan	83,903 06	5,193 19	2,893 30	604 26	92,593 81	59,220 72	3,871,086 46
Wisconsin	78,005 27	3,554 31	2,965 98	339 18	84,864 74	50,486 39	2,916,392 96
Iowa	72,708 59	3,953 86	2,179 43	1,398 68	80,240 56	40,118 61	2,382,499 82
Minnesota	26,587 16	2,715 25	1,266 13	418 59	30,987 13	21,144 35	325,628 16
Kansas	9,391 98	235 63	336 64	54 60	10,018 85	8,067 53	271,884 82
California	110,475 61	8,846 01	3,366 29	5,226 62	127,914 53	109,454 91	5,448,722 97
Oregon	28,034 14	635 77	326 32	343 00	29,249 23	20,166 67	307,085 02
Nebraska	12,862 17	398 05	312 40	18 50	13,589 12	7,334 48	57,875 38
Nevada	9,668 86	782 25	423 09	473 78	11,347 98	8,354 84	327,098 00
New Mexico	4,115 80	195 48	128 22	-----	4,439 50	2,748 52	57,563 75
Utah	2,024 23	516 55	41 96	-----	2,582 74	7,931 07	-----
Colorado	23,398 70	822 27	288 49	-----	24,509 46	15,199 06	146,050 79
Washington	27,914 90	792 14	323 62	59 67	29,000 33	18,897 66	75,000 00
Montana	6,055 72	925 50	397 20	500 00	7,882 42	2,490 50	10,000 00
Idaho	273 44	145 20	15 00	-----	433 64	-----	27,840 03
West Virginia	27,359 33	657 03	224 67	115 99	28,357 02	15,587 63	882,365 98
Virginia	13,165 86	638 90	117 65	57 00	13,979 41	7,488 65	236,304 76
Kentucky	80,100 98	5,063 51	1,703 98	380 03	87,247 90	62,600 53	9,011,284 15
Missouri	77,592 50	4,782 86	1,529 92	2,749 63	86,654 91	61,019 88	9,652,201 97
Tennessee	25,672 06	1,923 06	262 65	-----	27,857 77	10,957 76	2,022,299 68
Louisiana	29,482 67	2,963 35	15 20	-----	32,461 22	38,559 66	3,531,778 41
Total	3,653,514 44	194,212 03	83,751 81	35,043 28	3,966,521 56	2,166,592 50	305,612,767 16

K.—Statement of disbursements for salaries and contingent expenses in collecting taxes, &c., in insurrectionary districts during the fiscal year ending June 30, 1867.

STATE.	Salary.	Tax.	Net salary.	Rent.	Stationery.	Adver- tising.	Miscella- neous.	Moneys refunded, lands sold for taxes and redeemed.			Total.
								Principal.	Interest.	Amount.	
South Carolina.....	\$7,380 41	\$280 14	\$7,100 27	.....	.....	.....	.....	.....	.....	.....	\$7,100 27
Virginia.....	7,491 75	289 56	7,202 19	.....	.....	.....	.....	\$3,120 00	\$309 76	\$3,429 76	10,631 95
Florida.....	2,577 43	100 55	2,476 88	\$445 00	\$290 54	.....	\$147 00	309 00	25 44	334 44	3,693 86
Tennessee.....	6,459 66	244 35	6,215 31	300 00	.....	.....	.....	.....	.....	.....	6,515 31
North Carolina.....	3,260 87	130 44	3,130 43	.....	.....	.....	.....	.....	.....	.....	3,130 43
Louisiana.....	4,369 56	174 78	4,194 78	.....	.....	\$30 00	.....	.....	.....	.....	4,224 78
Arkansas.....	4,400 00	173 22	4,226 78	.....	.....	.....	.....	.....	.....	.....	4,226 78
Georgia.....	3,391 30	135 65	3,255 65	.....	.....	.....	.....	.....	.....	.....	3,255 65
Mississippi.....	4,369 56	174 78	4,194 78	.....	.....	.....	.....	.....	.....	.....	4,194 78
Alabama.....	3,354 32	108 85	3,245 47	.....	.....	.....	.....	.....	.....	.....	3,245 47
Texas.....	2,693 28	100 58	2,592 70	.....	.....	.....	.....	.....	.....	.....	2,592 70
Total.....	49,748 14	1,912 90	47,835 24	745 00	290 54	30 00	147 00	3,429 00	335 20	3,764 20	52,811 98

L.—*Statement showing the amounts paid to revenue agents and special agents of internal revenue for salary and expenses; also the contingent expenses of the office of internal revenue, including salaries of Commissioner and deputy commissioners, clerks, &c., printing and sale of stamps, expressage and stationery, counsel fees and moieties, and taxes erroneously assessed and collected, refunded from July 1, 1866, to June 30, 1867.*

Revenue and special agents :		
Salary.....	\$46,304 59	
Tax.....	1,471 50	
Net salary.....	44,833 09	
Expenses.....	33,947 29	\$78,780 38
Contingent expenses, salary, &c., of Commissioner, deputies, &c. :		
Salary.....	308,997 53	
Tax.....	7,226 01	
Net salary.....	301,771 52	
Printing, &c.....	265,287 25	
Stationery.....	30,488 86	
Expressage.....	7,117 70	604,665 33
Counsel fees and moieties :		
Fees.....	28,084 94	
Moieties.....	10,655 33	38,740 27
Taxes, erroneously assessed and collected, refunded.....		744,174 59
Total.....		<u>1,466,360 57</u>

M.—*Statement of certificates issued and allowed for drawbacks on merchandise exported, as provided for under section 171 of the act of June 30, 1864, for the fiscal year ending June 30, 1867.*

Number of certificates received and allowed, 4,510; amount involved \$1,837,508 78

N.—Statement of the amounts paid to internal revenue inspectors in the several States for salary and travelling expenses for the fiscal year ending June 30, 1867.

States.	Salary.	Tax.	Net salary.	Expenses.	Total.
Maine	\$2,168 00	\$43 27	\$2,124 73	\$643 69	\$2,768 42
New Hampshire	1,104 00	26 19	1,077 81	416 50	1,494 31
Vermont	696 00	17 35	678 65	647 68	1,326 33
Massachusetts	6,830 00	135 61	6,694 39	1,450 10	8,144 49
Rhode Island	1,192 00	24 42	1,167 58	112 18	1,279 76
Connecticut	1,532 00	28 33	1,503 67	442 23	1,945 90
New York	67,130 00	1,344 67	65,785 13	5,344 37	71,129 50
New Jersey	4,779 00	96 09	4,682 91	643 02	5,325 93
Pennsylvania	16,856 00	313 95	16,542 05	2,631 64	19,173 69
Maryland	2,130 00	39 79	2,090 21	196 71	2,286 92
District of Columbia	924 00	16 28	907 72	98 72	936 44
Virginia	3,316 00	70 58	3,245 42	1,280 64	4,526 06
West Virginia	748 00	11 35	736 65	350 76	1,087 41
Kentucky	2,680 00	46 03	2,633 97	1,385 65	3,969 62
Missouri	572 00	9 15	562 85	130 60	693 45
Ohio	9,761 00	195 19	9,565 81	5,139 77	14,705 58
Indiana	2,672 00	53 01	2,618 99	938 10	3,557 09
Illinois	8,904 00	179 44	8,724 56	2,797 14	11,521 70
Michigan	2,074 00	42 47	2,031 53	282 00	2,313 53
Wisconsin	2,712 00	57 20	2,654 80	1,753 08	4,407 88
Iowa	2,592 00	61 11	2,530 89	2,115 10	4,645 99
Minnesota	180 00	4 66	175 34	32 50	207 84
Kansas	564 00	7 99	556 01	337 90	893 91
California	5,494 00	177 59	5,316 41	1,298 08	6,614 49
South Carolina	476 00	5 71	470 29	128 30	598 59
Georgia	422 00	5 58	416 42	159 60	576 02
Alabama	308 00	3 08	304 92	50 00	354 92
Louisiana	1,856 00	52 40	1,803 60	185 20	1,988 80
Tennessee	924 00	11 97	912 03	666 00	1,578 03
Texas	1,342 00	28 99	1,313 01	287 23	1,600 24
Total	153,638 00	3,109 65	150,528 35	31,954 69	182,483 04

REPORT OF THE SIXTH AUDITOR.

OFFICE OF THE AUDITOR OF THE TREASURY,

FOR THE POST OFFICE DEPARTMENT

October 26, 1867.

SIR: In accordance with the uniform custom of this office, I respectfully submit the subjoined statement of the clerical labors performed in this bureau, during the past fiscal year.

The forthcoming annual report of this office to the Postmaster General will exhibit in detail all that pertains to the financial transactions of the Post Office Department.

SUMMARY OF PRINCIPAL LABORS.

The postal accounts between the United States and foreign governments have been promptly and satisfactorily adjusted up to the latest period.

Twenty-three thousand corrected quarterly accounts of postmasters have been re-examined, copied, restated and mailed; 156,602 letters were received, indorsed, and properly disposed of; 108,239 letters were answered, recorded and mailed; 18,131 drafts were issued to mail contractors; 5,398 warrants were issued to pay mail contractors.

The number of folio-post pages of correspondence recorded, viz:

Four thousand seven hundred and fifty-one pages in collection book; 187 pages in report book; 420 pages in suit book; 961 pages in miscellaneous book; 182 miscellaneous accounts were audited and reported for payment; 439 special agents' accounts were adjusted and paid; 3,716 letter carriers' accounts were settled; \$714,365 91 was paid to letter carriers; \$3,028 97 was paid to attorneys, marshals, clerks of the United States courts, &c.

MONEY ORDER DIVISION.

Six hundred and eighty-four letters relating to money order affairs were written and mailed, all of which were recorded in letter-press book.

The transactions of this branch of the public business involved the amount of \$9,229,327 72.

PAY DIVISION.

Twenty-two thousand nine hundred and seventy-three mail contractors' accounts were adjusted and reported for payment; 66,352 collection orders were transmitted to mail contractors; 90,567 postmasters' accounts were examined, adjusted, and registered; \$339,397 19 was collected from special and mail messenger officers; \$2,242,930 21 aggregate amount of drafts issued to pay mail contractors; \$6,277,638 07 aggregate amount of warrants issued to pay mail contractors; \$1,857,716 47 was received of postmasters by mail contractors on collection orders; \$40,758 70 was paid for advertising; \$9,654 52 was collected by suit from late postmasters; 416 suits were instituted for the recovery of balances due the United States, amounting to the sum of \$104,335 52; 65 judgments were obtained in favor of the United States; 45 accounts of attorneys, marshals, and clerks of the United States courts were reported for payment; 15,344 accounts of special mail carriers, mail messengers, and local mail agents were adjusted; 8,000 accounts of postal clerks and route agents were audited and reported for payment.

COLLECTING DIVISION.

The collecting division has had charge of the following numbers of accounts, viz: 25,170 accounts of present postmasters; 13,498 accounts of postmasters who became late; \$48,285 96 was collected from mail contractors by collection drafts, for over collections made by them from postmasters; \$76,131 81, amount of internal revenue tax received by postmasters, and amounts withheld from other agents, paid to the Commissioner of Internal Revenue.

In addition, many duties of an important character have been discharged, requiring much time and labor, which it would not be practicable to particularize in this report.

I have the honor to be, sir, very respectfully,

H. J. ANDERSON, *Auditor.*

Hon. HUGH McCULLOCH,
Secretary of the Treasury.

REPORT OF THE TREASURER.

TREASURY OF THE UNITED STATES,

Washington, August 31, 1867.

SIR: In pursuance of laws of the United States and departmental regulations, the following statements showing the business transactions of the office located at the seat of government, and also the aggregate money movement of the whole treasury of the United States, including all the offices belonging thereto, by and through which moneys have been received or disbursed, and the appropriate heads under which they were so received and disbursed, for the fiscal year ending with the thirtieth day of June, 1867, are most respectfully submitted.

The books of the various offices of the department have been closed after the

entry of all moneys received and disbursed within the fiscal year on authorized warrants, as follows, viz :

<i>Cash Dr.</i>		
Balance from last year.....		\$132, 887, 549 11
Received from loans.....	\$640, 426, 910 29	
Received from internal revenue....	266, 027, 537 43	
Received from customs (in gold)....	176, 417, 810 88	
Received from miscellaneous sources	56, 020, 318 44	
Received from War Department....	22, 476, 564 53	
Received from Navy Department....	12, 277, 201 56	
Received from Interior Department..	1, 966, 163 68	
Received from public lands.....	1, 163, 575 76	
		<hr/> 1, 176, 776, 082 57
		<hr/> 1, 309, 663, 631 68

<i>Cash Cr.</i>		
Paid on account of public debt.....	\$898, 139, 355 78	
Paid on account of War Department	117, 700, 980 16	
Paid on account of Navy Department	43, 311, 212 60	
Paid on account of Interior Department.....	27, 545, 247 16	
Paid on account of civil, diplomatic, &c.....	52, 098, 021 58	
		<hr/> \$1, 138, 794, 817 28
Balance cash in treasury.....		170, 868, 814 40
		<hr/> 1, 309, 663, 631 68

Of this balance there is unavailable the amount of \$721,827 93.

From the aggregate both of receipts and of expenditures there should be deducted for payments and repayments that were made during the fiscal year ending with June 30, 1867, \$45,715,162 01. With this amount deducted from each, and including receipts from loans, and payments on the public debt, the account would stand—

For receipts	\$1, 131, 060, 920 56
For expenditures	\$1, 093, 079, 655 27
For excess of balance in treasury over last year.....	37, 981, 265 29
	<hr/> 1, 131, 060, 920 56

The receipts were carried into the treasury by 9,830 covering warrants; the payments were made by 34,022 drafts drawn for the payment of 31,051 authorizing warrants. All these figures again show an increase over those of last year.

The preceding tables show, the one the cash on hand at the commencement of the fiscal year, and the amounts that were actually covered into the treasury by warrants, and include repayments; and in the other there appear only such amounts, including a like amount of repayments, as were paid out on warrants, and the balance of cash remaining on hand at the close of the fiscal year; these statements, for the reasons stated, and for the further reason that some of these warrants, belonged to the preceding and some to the succeeding year, do not

show the precise actual amounts paid or received *within the year* commencing with July 1, 1866, and ending with June 30, 1867.

To the more correct understanding of these accounts, and to present more in detail the moneys received, and the various sources from which they were received, within the fiscal year, as shown by the cash books of this office, the following statement is submitted:

There was received on account of—

Six per cent. five-twenty bonds.....	\$404,564,150 00
Six per cent. twenty-year bonds.....	13,550 00
Five per cent. ten-forty bonds.....	5,000 00
Seven-thirty treasury notes.....	78,600 00
Compound interest 6 per cent. notes.....	29,731,300 00
Legal tender notes.....	58,260,000 00
Fractional currency.....	19,918,319 62
Temporary loan.....	7,344,659 64
Coin certificates.....	109,131,620 00
Customs (in gold).....	176,301,691 30
Internal revenue.....	265,678,714 98
Premiums.....	27,227,937 23
Bank duties.....	4,810,598 70
Captured and abandoned property.....	1,707,835 17
Confiscations.....	99,289 64
Prize captures.....	1,373,123 12
Fines and penalties.....	453,577 71
Miscellaneous revenue.....	3,025,874 21
Land sales.....	1,254,392 11
Patent fees.....	568,709 29
Interest.....	6,343,425 47
Conscience money.....	13,539 72
Real estate tax.....	496,752 38
War and Navy.....	10,544,882 93
Trust funds.....	353,179 11
Repayments not covered in.....	2,951,435 29
Total.....	1,132,252,157 62

The receipts on account of the War Department accrued mainly from repayments made by disbursing officers of amounts or balances of such amounts over their disbursements, which had been drawn by them from the treasury, but not needed for the purposes for which they were so drawn; and from confiscations. Also, from sales of quartermasters' and other stores, and other property, no longer needed for the use of the army; being unexpended balances remaining from the avails of such sales, in the hands of such disbursing officers.

The receipts on account of the Navy Department are of the same character, as near as may be, as those of the War Department, including sales of vessels, ordnance, and other property, rendered useless to the government of the United States by reason of the closing of the rebellion, so far, at least, as active operations on the ocean or in the field are concerned.

In addition to these items, quite an amount of constructive receipts, growing out of settlements with States that owed the United States, and to which States money was at the same time due from the United States, are entered upon the "register" of warrants and counter warrants, but as yet do not fully appear upon the "cash-books" of this office. These counter liabilities, belonging to diverse accounts and appropriations, were virtually made offsets to each other, and, with other similar transactions, when regularly charged up, will swell the

apparent volume of receipts to the extent of the amounts so allowed to such States and to others as such offsets, or payments and repayments.

The receipts into the treasury are decreased by the repeal, so far as the War Department is concerned, of the law of March 3, 1849, which required the payment of the gross amount of all moneys received for the use of the United States into the treasury, without any abatement or deduction.

The books of this office now, as at all other times, show the balance of *actual receipts over authorized expenditures*; which, at the same time, is the amount of money in the treasury. In theory, no moneys can be received into nor paid out of the treasury, except on warrants in pursuance of some law. This is carried out in practice, so far as the paying out is concerned. Not so in regard to receipts; moneys must be received by any officer or national bank authorized to receive moneys on deposit to the credit of the United States; and, as many of these offices are at great distances from the Treasury Department, and as warrants can only be issued on the ascertainment of the fact of such deposit, and as it necessarily requires time before a proper covering warrant can issue therefor, it follows that the balance of money in the treasury, according to the account that represents actual receipts and payments, will at any time, and at all times, largely exceed the balance made up on the books from warrants only. As the Register of the Treasury can keep his books only by warrants, and as the Treasurer's accounts are adjusted and settled by the First Auditor and the First Comptroller of the Treasury by warrants alone, it follows that the discrepancy of more money in the treasury than appears by the by-law-required technically theoretic books, will always exist to at least the extent of the difference between the amount of money so covered into the treasury by warrants and the amount that has been actually received by the Treasurer, or any of his assistants, for the use of the United States, and so credited on the books of this office, that show the actual receipts.

The following is a correct statement of balances with the various offices, as they appeared on the books of the treasury at the close of business on the evening of June 30, 1867:

Treasurer's office at Washington.....	\$5, 843, 495 66
Assistant treasurer's office at New York.....	117, 228, 614 05
Assistant treasurer's office at Philadelphia.....	8, 419, 747 21
Assistant treasurer's office at Boston.....	6, 883, 428 50
Assistant treasurer's office at St. Louis.....	123, 968 82
Assistant treasurer's office at San Francisco.....	487, 720 66
Assistant treasurer's office at New Orleans.....	2, 603, 860 57
Assistant treasurer's office at Denver City.....	8, 974 45
Depositary's office at Baltimore.....	1, 657, 465 10
Depositary's office at Cincinnati.....	2, 239, 793 63
Depositary's office at Buffalo.....	135, 123 67
Depositary's office at Omaha.....	18 99
Depositary's office at Santa Fé.....	23, 808 85
Depositary's office at Saint Paul.....	14, 073 23
Depositary's office at Little Rock.....	15, 049 95
Depositary's office at Memphis.....	223, 671 76
Depositary's office at Mobile.....	260, 030 32
Depositary's office at Louisville.....	244, 543 26
Depositary's office at Chicago.....	690, 097 43
Depositary's office at Pittsburg.....	157, 607 40
Deposits in 388 national banks.....	26, 122, 322 61
Suspense account, less \$110 40.....	1, 005, 933 25
Assayer's office at New York.....	3, 452, 513 00
Treasurer of the mint at Philadelphia.....	744, 654 16

Treasurer of the mint at San Francisco.....	\$1, 235, 000 00
Treasurer of the mint at Denver City.....	3, 100 00
Unavailable in insurrectionary States.....	727, 012 46

Total deposits, as per ledger.....	180, 551, 628 99
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Deduct for overdrafts as follows :

Assistant treasurer's office at Charleston.....	\$137, 899 53	
Depository's office at Olympia.....	4, 236 33	
Depository's office at Oregon City.....	10, 291 34	
		<u>\$152, 427 20</u>

Total balance, as per books.....	180, 399, 201 79
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Of this balance, \$108,419,638 02 was in coin.

The following is a correct statement of balances in the various offices of the treasury, as they were adjusted on the coming in of the reports for said offices for June 30, 1867 :

Treasurer's office at Washington.....	\$5, 843, 495 66
Assistant treasurer's office at New York.....	115, 751, 274 67
Assistant treasurer's office at Philadelphia.....	8, 388, 139 56
Assistant treasurer's office at Boston.....	6, 162, 530 26
Assistant treasurer's office at St. Louis.....	119, 691 32
Assistant treasurer's office at San Francisco.....	433, 595 70
Assistant treasurer's office at New Orleans.....	2, 597, 157 20
Assistant treasurer's office at Denver City.....	12, 629 35
Depository's office at Baltimore.....	1, 548, 444 76
Depository's office at Cincinnati.....	2, 008, 118 46
Depository's office at Buffalo.....	135, 123 67
Depository's office at Omaha.....	18 99
Depository's office at Santa Fé.....	21, 379 66
Depository's office at St. Paul.....	14, 073 23
Depository's office at Little Rock.....	15, 049 95
Depository's office at Memphis.....	223, 671 76
Depository's office at Mobile.....	260, 030 32
Depository's office at Louisville.....	222, 910 87
Depository's office at Chicago.....	583, 479 01
Depository's office at Pittsburg.....	139, 393 91
Deposits in offices of 388 national banks.....	25, 425, 145 16
Suspense account, less \$110 40.....	1, 005, 933 25
Assayer's office at New York.....	3, 452, 513 00
Treasurer of the mint at Philadelphia.....	744, 654 16
Treasurer of the mint at San Francisco.....	1, 235, 000 00
Treasurer of the mint at Denver City.....	3, 100 00
Unavailable in insurrectionary States.....	727, 012 46

Total deposits.....	177, 073, 566 34
---------------------	------------------

Deduct for overdrafts as follows :

Assistant treasurer at Charleston.....	\$137, 966 13	
Depository's office at Olympia.....	5, 290 83	
Depository's office at Oregon City.....	16, 838 23	
		<u>160, 095 19</u>

Total balance, as adjusted.....	176, 913, 471 15
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The following tables exhibit the movement of the treasury for the last seven years. They show a steady increase from year to year during the continuance of the rebellion, and a decrease in each of the two years since its close:

Receipts for each of the years preceding June 30 were in—

1861.....	\$88,694,572 03
1862.....	589,197,417 72
1863.....	888,082,128 09
1864.....	1,408,474,223 51
1865.....	1,826,075,227 14
1866.....	1,270,884,173 11
1867.....	1,131,060,920 56

Expenditures for each of the years preceding June 30 were in—

1861.....	\$90,012,449 79
1862.....	578,376,242 70
1863.....	895,796,630 65
1864.....	1,313,157,872 94
1865.....	1,925,052,347 30
1866.....	1,196,798,829 23
1867.....	1,093,079,655 27

Showing a decrease of expenditures in 1867 below 1866 of \$103,719,173 96.

POST OFFICE DEPARTMENT ACCOUNTS.

The receipts and expenditures for and on account of the Post Office Department for the fiscal year have been as follows:

Cash Dr.

Balance brought from last year's account.....	\$1,372,623 11
Receipts during the year from postmasters and others.....	7,309,141 40
Old warrants cancelled and redeposited.....	6,630 50
	<hr/>
	8,688,395 01
	<hr/>

Cash Cr.

By 5,588 post office warrants paid.....	\$6,684,612 65
Suspended account at New Orleans.....	214 86
Uncovered moneys withdrawn.....	222 25
Balance to new account.....	2,003,345 25
	<hr/>
	8,688,395 01
	<hr/>

By a comparison of the foregoing statement with that made last year it will be seen that the receipts into the treasury for the use of the Post Office Department, within the fiscal year ending June 30, 1867, were \$7,309,141 40, while in the previous year they were only \$3,619,432 41, being an increase of the last over the previous year of \$3,689,708 99, or considerably more than double the amount in the last year than in the year preceding it.

This large increase of receipts is accounted for, in part, by the fact that large payments were made from the treasury to the Post Office Department by virtue of various laws of Congress.

The following is a statement of such payments by dates and numbers of the

warrants, and the laws under which the money was so paid over, and the amounts paid under each, respectively, viz :

September 10, 1866, on warrant No. 7855; for services of the California central route, per third section of the act of April 17, 1862, and second section of the act of February 9, 1863.	\$250,000 00
October 8, 1866, on warrant No. 7950, \$187,500; October 27, 1866, on warrant No. 8056, \$37,500; January 10, 1867, on warrant No. 20, \$225,000; April 6, 1867, on warrant No. 356, \$225,000; for overland mail transportation between Atchison and Folsom, and for marine mail transportation between New York and California, per second section of the act May 18, 1866	675,000 00
February 11, 1867, on warrant No. 211, \$200,000; April 12, 1867, on warrant No. 377, \$200,000; May 9, 1867, on warrant No. 494, \$500,000; for compensation for such services as may be performed for the several departments of the government, per twelfth section act March 3, 1847	900,000 00
March 12, 1867, on warrant No. 263; for mail steamship service between the United States and Brazil, for the year ending June 30, 1867, per second section of the act of May 18, 1866	150,000 00
March 16, 1867, on warrant No. 291; for mail steamship service between the United States and Brazil from November 1, 1865, to June 30, 1866, per first section of the act of July 28, 1866	100,000 00
April 18, 1867, on warrant No. 398; for mail steamship service between San Francisco and Japan and China for six months ending June 30, 1867, per second section of the act of May 18, 1866	41,666 73
June 20, 1867, on warrant No. 633; for postal service on such routes established by the 37th Congress as the Postmaster General may deem necessary and expedient, per act of June 18, 1862	150,000 00
June 20, 1867, on warrant No. 633; to supply deficiencies in the revenue of the Post Office Department for year ending June 30, 1865, per act of March 16, 1864	1,500,000 00
Total drawn from the treasury	<u>3,766,666 73</u>

The aggregate business transactions, including all necessary entries in the cash accounts on the books, in the principal office in the city of Washington for the last seven years, show the following results, by years, viz :

1861	\$41,325,339 20
1862	929,630,814 38
1863	2,696,059,087 86
1864	3,889,171,151 00
1865	4,366,551,844 73
1866	2,899,157,017 49
1867	3,188,754,053 91

This large apparent increase of business is not in consequence of an increase of expenditures, but is mainly due to the large amount of short securities that have been converted into the five-twenty six per cent. bonds.

The aggregate of receipts and payments for the year at the various offices which together constitute the treasury of the United States, exclusive of all agencies and agency accounts, but strictly on account of the treasury proper, and which enter into the accounts of this office, were, as per the books of this office

per the books of this office	\$2, 315, 570, 899 85
For transfers from one office to another	426, 142, 988 14
The business of this office, exclusive of the above	3, 188, 754, 053 91
Grand total	<u>5, 930, 467, 941 90</u>

In the last annual statement from this office the first item, representing the business of other offices, was \$2,523,819,959 74, while the transactions at this office were only \$2,889,157,017 49, showing a falling off of business at other offices of \$208,249,059 89, and an increase at this office of \$299,597,036 42.

Much of this is due to the conversion of treasury notes into United States stocks.

STATEMENT OF THE ISSUES OF CURRENCY DURING THE FISCAL YEAR.

United States legal tender notes.

Number of notes.	Denominations.	Amounts.
1,500,000	of one dollars, is	\$1, 500, 000
1,000,000	of two dollars, is	2, 000, 000
1	of ten dollars, is	10
4,080	of five hundred dollars, is	2, 040, 000
56,412	of one thousand dollars, is	56, 412, 000

Total issued in year is	61, 952, 010
Issued to June 30, 1866, as per last year's statement	<u>513, 711, 730</u>

Grand total of issues	575, 663, 740
Deduct the amounts statistically destroyed	<u>39, 818, 425</u>

Amount issued, as per statement, by denominations	<u>535, 845, 315</u>
---	----------------------

Fractional currency, first issue, specimens.

Five cent notes	\$1, 089 00
Ten cent notes	3, 378 00
Twenty-five cent notes	7, 836 00
Fifty cent notes	10, 872 00
	<u>\$23, 175 00</u>

Fractional currency, second issue, specimens.

Five cent notes	\$1, 269 75
Ten cent notes	101 50
Twenty-five cent notes	188 75
Fifty cent notes	6, 385 00
	<u>7, 945 00</u>

Fractional currency, third issue, 3, 5, and 15 cent specimens.

Three cent notes	\$96 15
Five cent notes	33 75
Ten cent notes	4, 634, 740 10
Fifteen cent notes	1, 352 40
Twenty-five cent notes	7, 758, 653 00
Fifty cent notes, part faces only	7, 482, 873 25
	<u>19, 877, 748 65</u>

Add for counted statistically, corrected in 1868.

Five cent notes, third issue	\$2, 258 00	
Ten cent notes, third issue	4, 800 00	
Twenty-five cent notes, third issue	15, 000 00	
		<u>\$22, 058 00</u>
		<u>19, 930, 926 65</u>

Seven and three-tenths treasury notes.

There were redeemed during the fiscal year seven and three-tenths treasury notes of the various issues as follows :

First series, dated August 15, 1864	\$209, 386, 500
Second series, dated June 15, 1865	67, 500, 450
Third series, dated July 15, 1865	40, 846, 950
Total	<u>317, 733, 900</u>

These notes were of denominations as follows :

349, 614 of fifty dollars	\$17, 480, 700
518, 422 of one hundred dollars	51, 842, 200
176, 554 of five hundred dollars	88, 277, 000
140, 404 of one thousand dollars	140, 404, 000
3, 946 of five thousand dollars	19, 730, 000
1, 188, 940 notes, amounting to	<u>317, 733, 900</u>

Of these seven-thirty notes there were received as follows :

From New York, for conversion	\$94, 920, 500	
From New York, for redemption	169, 899, 950	
		<u>\$264, 820, 450</u>
From various sources here, for conversion	50, 353, 950	
From various sources here, for redemption	1, 223, 200	
		<u>51, 577, 150</u>
From San Francisco—had not been used		<u>1, 336, 300</u>
Total		<u>317, 733, 900</u>

Issue of first series	\$299, 992, 500
Issue of second series	331, 000, 000
Issue of third series	199, 000, 000
Total	<u>829, 992, 500</u>

Amount retired up to June 30, 1867	\$341, 484, 550
Amount outstanding at that date	488, 507, 950
Total	<u>829, 992, 500</u>

REDEMPTION OF CURRENCY AND OTHER SECURITIES, AND THE DESTRUCTION THEREOF.

Currency and other securities have been received, counted, retired, and destroyed by maceration during the fiscal year ending with June 30, 1867, as follows, to wit:

Old issue demand notes	\$81,730 25
New issue legal-tender notes	117,262,708 85
One-year five per cent. notes	1,356,778 50
Two-year five per cent. notes	4,812,572 50
Two-year five per cent. coupon notes	944,300 00
Three-year compound interest notes	44,830,960 00
Gold certificates	117,773,820 00
First issue fractional currency	1,543,740 85
Second issue fractional currency	2,969,142 49
Third issue fractional currency	13,917,637 65
Discounted on the above items	24,767 69
	<hr/>
	305,518,158 78
There were so destroyed certificates of indebtedness and interest thereon	43,151,880 51
And, in addition, United States bonds, certificates, United States notes, and fractional currency that had never been issued, amounting to	179,929,857 23
And a money balance carried to new account of	504,861 42
	<hr/>
Total amount	529,104,757 94
	<hr/>

Restated in gross, as per books of the redemption division:

Cash Dr.

Balance from old account of last year brought forward....	\$536,834 83
Money received during the fiscal year	305,461,417 68
	<hr/>
Total	305,998,252 51
	<hr/>

Cash Cr.

Destroyed during the fiscal year	\$305,493,391 09
Balance cash on hand to new account	504,861 42
	<hr/>
Total	305,998,252 51
Discount for mutilations	24,767 69
Certificates of indebtedness and accrued interest	43,151,880 51
Statistically received and destroyed	179,929,857 23
	<hr/>
Grand total, including destroyed, discount, and balance..	529,104,757 94
	<hr/>

These destructions have involved the separate examination of 114,334,320 separate and distinct pieces of paper, each representing a money value.

There has been discounted for mutilation of notes during the year, as per preceding table	\$24,767 69
Discounted before July 1, 1866	42,930 65
	<hr/>

Total amount discounted to July 1, 1867

67,698 34

These discounts were made on the various kinds as follows:

Old issue demand notes.....	\$2,075 00
New issue legal-tender notes.....	37,680 50
One-year five per cent. notes.....	217 00
Two-year five per cent. notes.....	150 00
Two-year five per cent. coupon notes.....	2 50
Three-year six per cent. compound interest notes.....	471 00
First issue of fractional currency.....	10,000 38
Second issue of fractional currency.....	5,102 13
Third issue of fractional currency.....	4,678 85
On moneys redeemed, but not yet destroyed.....	7,320 98
Total discounts.....	67,698 34

The following statements exhibit the total amounts retired and the amounts paid and discounted by denominations, including June 30, 1867:

OLD ISSUE DEMAND NOTES.

		Discounts.	Total.
Five dollar notes.....	\$21,724,218 75	\$468 75	\$21,724,687 50
Ten dollar notes.....	19,956,669 25	425 75	19,957,095 00
Twenty dollar notes.....	18,140,679 50	1,180 50	18,141,860 00
Totals.....	59,821,567 50	2,075 00	59,823,642 50

NEW ISSUE LEGAL-TENDER NOTES.

		Discounts.	Total.
One dollar notes.....	\$4,857,924 15	\$8,993 85	\$4,866,918 00
Two dollar notes.....	5,441,881 85	6,226 15	5,448,108 00
Five dollar notes.....	31,055,548 25	8,564 25	31,064,112 50
Ten dollar notes.....	22,346,479 25	5,990 75	22,352,470 00
Twenty dollar notes.....	9,007,557 00	5,183 00	9,012,740 00
Fifty dollar notes.....	1,171,337 50	1,112 50	1,172,450 00
One hundred dollar notes.....	1,641,565 00	1,035 00	1,642,600 00
Five hundred dollar notes.....	9,851,725 00	275 00	9,852,000 00
One thousand dollar notes.....	64,881,700 00	300 00	64,882,000 00
Totals.....	150,255,718 00	37,680 50	150,293,398 50

ONE-YEAR FIVE PER CENT. TREASURY NOTES.

		Discounts.	Total.
Unknown denominations.....	\$90 00	-----	\$90 00
Ten dollar notes.....	6,055,869 00	\$31 00	6,055,900 00
Twenty dollar notes.....	16,041,924 00	116 00	16,042,040 00
Fifty dollar notes.....	8,114,955 00	45 00	8,115,000 00
One hundred dollar notes.....	13,512,475 00	25 00	13,512,500 00
Totals.....	43,725,313 00	217 00	43,725,530 00

TWO-YEAR FIVE PER CENT. TREASURY NOTES.

		Discounts.	Total.
Fifty dollar notes.....	\$6,600,840 00	\$60 00	\$6,600,900 00
One hundred dollar notes.....	9,482,210 00	90 00	9,482,300 00
Totals.....	16,083,050 00	150 00	16,083,200 00

TWO-YEAR FIVE PER CENT. COUPON TREASURY NOTES.

		Discounts.	Total.
Unknown denominations.....	\$10,500 00	.....	\$10,500 00
Fifty dollar notes.....	5,860,647 50	\$2 50	5,860,650 00
One hundred dollar notes.....	14,435,600 00	.....	14,435,600 00
Five hundred dollar notes.....	40,287,000 00	.....	40,287,000 00
One thousand dollar notes.....	89,272,000 00	.....	89,272,000 00
Totals.....	149,865,747 50	2 50	149,865,750 00

THREE-YEAR SIX PER CENT. COMPOUND INTEREST NOTES.

		Discounts.	Total.
Ten dollar notes.....	\$13,951,774 50	\$135 50	\$13,951,910 00
Twenty dollar notes.....	14,729,887 00	133 00	14,730,020 00
Fifty dollar notes.....	25,855,727 50	172 50	25,855,900 00
One hundred dollar notes.....	18,809,070 00	30 00	18,809,100 00
Five hundred dollar notes.....	37,068,000 00	.....	37,068,000 00
One thousand dollar notes.....	21,406,000 00	.....	21,406,000 00
Totals.....	131,820,459 00	471 00	131,820,930 00

UNITED STATES GOLD CERTIFICATES.

Twenty dollar notes.....	\$236,020 00
One hundred dollar notes.....	4,274,100 00
Five hundred dollar notes.....	678,500 00
One thousand dollar notes.....	23,649,000 00
Five thousand dollar notes.....	148,850,000 00
Ten thousand dollar notes.....	5,000,000 00
Total.....	182,687,620 00

FRACTIONAL CURRENCY—FIRST ISSUE.

		Discounts.	Total.
Five cent notes.....	\$1,107,131 95	\$1,150 15	\$1,108,282 10
Ten cent notes.....	2,612,208 15	1,479 45	2,613,687 60
Twenty-five cent notes.....	3,867,853 16	4,409 09	3,872,262 25
Fifty cent notes.....	7,130,902 81	2,961 69	7,133,864 50
Totals.....	14,718,096 07	10,000 38	14,728,096 45

FRACTIONAL CURRENCY—SECOND ISSUE.

		Discounts.	Total.
Five cent notes.....	\$1,815,145 69	\$1,013 21	\$1,816,158 90
Ten cent notes.....	4,644,165 62	1,828 68	4,645,994 30
Twenty-five cent notes.....	6,337,243 34	1,033 66	6,338,277 00
Fifty cent notes.....	5,392,101 92	1,226 58	5,393,328 50
Totals.....	18,188,656 57	5,102 13	18,193,758 70

FRACTIONAL CURRENCY—THIRD ISSUE.

		Discounts.	Total.
Three cent notes.....	\$436,536 15	\$67 59	\$436,603 74
Five cent notes.....	353,491 61	108 44	353,600 05
Ten cent notes.....	2,718,513 12	631 58	2,719,144 70
Twenty-five cent notes.....	7,177,257 41	1,649 09	7,178,906 50
Fifty cent notes.....	8,696,213 85	2,222 15	8,698,436 00
Totals.....	19,382,012 14	4,678 85	19,386,690 99

There have been redeemed and destroyed during the fiscal year ending with June 30, 1867, circulating notes of national banks that have gone into liquidation, as follows :

First National Bank of Attica, New York.....	\$7,685 00
Merchants' National Bank of Washington, D. C	12,475 00
Venango National Bank of Franklin, Pennsylvania.....	9,070 00
First National Bank of Carondelet, Missouri.....	780 00
First National Bank of Columbia, Missouri.....	320 00
Total.....	30,330 00

The following tables exhibit, under their appropriate heads, the whole amount of paper money that has been issued by the government of the United States from the commencement of such issues, under the act of July 17, 1861, to June 30, 1867, inclusive, the amount during that time redeemed, and the amount at the last date outstanding, by kinds and denominations, ranging from three cent to one thousand dollar notes.

United States demand notes.

Denominations.	Issued.	Redeemed.	Outstanding.
Five dollars.....	\$21,800,000	\$21,724,218 75	\$75,781 25
Ten dollars.....	20,030,000	19,956,669 25	73,330 75
Twenty dollars.....	18,200,000	18,140,679 50	59,320 50
Totals	60,030,000	59,821,567 50	208,432 50
Deduct for discounts.....			2,075 00
Total amount outstanding.....			206,357 50

United States legal tender notes.

Denominations.	Issued.	Redeemed.	Outstanding.
One dollar.....	\$20,346,000	\$4,857,924 15	\$15,488,075 85
Two dollars.....	22,560,000	5,441,881 85	17,118,118 15
Five dollars.....	96,103,795	31,055,548 25	65,048,246 75
Ten dollars.....	108,685,040	22,346,479 25	86,338,560 75
Twenty dollars.....	74,999,680	9,007,557 00	65,992,123 00
Fifty dollars.....	27,508,800	1,171,337 50	26,337,462 50
One hundred dollars.....	29,654,000	1,641,565 00	28,012,435 00
Five hundred dollars.....	42,016,000	9,851,725 00	32,164,275 00
One thousand dollars.....	113,972,000	64,881,700 00	49,090,300 00
Totals.....	535,845,315	150,255,718 00	385,589,597 00
Deduct for new notes never issued.....		\$5,806,000 00	
Deduct for "reserve fund".....		8,000,000 00	
Deduct for discounts.....		37,680 50	
Total amount outstanding.....			13,843,680 50
			371,745,916 50

Fractional currency—first issue.

Denominations.	Issued.	Redeemed.	Outstanding.
Five cents.....	\$2,242,889	\$1,107,131 95	\$1,135,757 05
Ten cents.....	4,115,378	2,612,208 15	1,503,169 85
Twenty-five cents.....	5,225,692	3,867,853 16	1,357,838 84
Fifty cents.....	8,631,672	7,130,902 81	1,500,769 19
Totals.....	20,215,631	14,718,096 07	5,497,534 93
Deduct discounts.....			10,000 38
Total amount outstanding.....			5,487,534 55

Fractional currency—second issue.

Denominations.	Issued.	Redeemed.	Outstanding.
Five cents.....	\$2,776,128 60	\$1,815,145 69	\$960,982 91
Ten cents.....	6,223,584 30	4,644,165 62	1,579,418 68
Twenty-five cents.....	7,618,341 25	6,337,243 34	1,281,097 91
Fifty cents.....	6,546,429 50	5,392,101 92	1,154,327 58
Totals.....	23,164,483 65	18,188,656 57	4,975,827 08
Deduct for discounts.....			5,102 13
Total amount outstanding.....			4,970,724 95

Fractional currency—third issue.

Denominations.	Issued.	Redeemed.	Outstanding.
Three cents.....	\$601,923 90	\$436,536 15	\$165,387 75
Five cents.....	659,260 75	353,491 61	305,769 14
Ten cents.....	6,493,360 10	2,718,513 12	3,774,846 98
Fifteen cents.....	1,352 40		1,352 40
Twenty-five cents.....	13,340,699 75	7,177,257 41	6,163,442 34
Fifty cents.....	16,286,676 25	8,696,213 85	7,590,462 40
Totals.....	37,383,273 15	19,382,012 14	18,001,261 01
Deduct for discounts.....			4,678 85
Total amount outstanding.....			17,996,582 16

United States compound interest notes.

Denominations.	Issued.	Redeemed.	Outstanding.
Ten dollars.....	\$23,285,200	\$13,951,774 50	\$9,333,425 50
Twenty dollars.....	30,125,840	14,729,887 00	15,395,953 00
Fifty dollars.....	60,824,000	25,855,727 50	34,968,272 50
One hundred dollars.....	45,094,400	18,809,070 00	26,285,330 00
Five hundred dollars.....	67,846,000	37,068,000 00	30,778,000 00
One thousand dollars.....	39,420,000	21,406,000 00	18,014,000 00
Totals	266,595,440	131,820,459 00	134,774,981 00
Deduct for discounts			471 00
Total amount outstanding.....			134,774,510 00

United States one-year five per cent. notes.

Denominations.	Issued.	Redeemed.	Outstanding.
Ten dollars.....	\$6,200,000	\$6,055,869	\$144,131
Twenty dollars.....	16,440,000	16,041,924	398,076
Fifty dollars.....	8,240,000	8,114,955	125,045
One hundred dollars.....	13,640,000	13,512,475	127,525
Totals	44,520,000	43,725,223	794,777
Deduct for discounts		217	
Deduct for redeemed denominations unknown		90	
Total amount outstanding.....			794,470

United States two-year five per cent. notes.

Denominations.	Issued.	Redeemed.	Outstanding.
Fifty dollars.....	\$6,800,000	\$6,600,840	\$199,160
One hundred dollars.....	9,680,000	9,482,210	197,790
Totals	16,480,000	16,083,050	396,950
Deduct for discounts			150
Total amount outstanding			396,800

United States two-year five per cent. coupon notes.

Denominations.	Issued.	Redeemed.	Outstanding.
Fifty dollars.....	\$5,905,600	\$5,860,647 50	\$44,952 50
One hundred dollars.....	14,484,400	14,435,600 00	48,800 00
Five hundred dollars.....	40,302,000	40,287,000 00	15,000 00
One thousand dollars.....	89,308,000	89,272,000 00	36,000 00
Totals.....	150,000,000	149,855,247 50	144,752 50
Deduct for discounts.....		2 50	
Deduct for redeemed denominations not known.....		10,500 00	
			10,502 50
Total amount outstanding.....			134,250 00

RECAPITULATION OF OUTSTANDING UNITED STATES NOTES AND CURRENCY.

Now in use for circulation.

United States notes, new issue.....	\$371,745,916 50	
Fractional currency, first issue.....	5,487,534 55	
Fractional currency, second issue.....	4,970,724 95	
Fractional currency, third issue.....	17,996,582 15	
		<u>\$400,200,758 15</u>

Not now used for circulation.

United States notes, old issue.....	\$206,357 50	
One year five per cent. notes.....	794,470 00	
Two years five per cent. notes.....	396,800 00	
Two years five per cent. coupon notes....	134,250 00	
Compound interest six per cent. notes....	134,774,510 00	
		<u>136,306,387 50</u>
Total amount outstanding.....		<u>536,507,145 65</u>

STATEMENT OF REDEMPTIONS OF CURRENCY, ETC., FROM THE COMMENCEMENT.

Cash Dr.

United States notes and currency as rated.....	\$787,053,101 20
Discount for mutilations on same.....	67,698 34
Certificates of indebtedness.....	582,455,094 87
Statistical matter that had not been issued.....	882,950,738 51
Total.....	<u>2,252,526,632 92</u>

Cash Cr.

United States notes and fractional currency destroyed.....	\$786,548,239 78
Certificates of indebtedness destroyed.....	582,455,094 87
Statistical matter destroyed before issue.....	882,950,738 51
Discounted on United States notes and currency mutilated	67,698 34
Balance of cash to new account.....	504,861 42
Total.....	<u>2,252,526,632 92</u>

This necessitated the separate examination and count of 324,907,988 pieces.

STATEMENT OF CERTIFICATES OF INDEBTEDNESS—ISSUED, REDEEMED, AND OUTSTANDING.

Old issue.

Numbers 1 to 153,662, of \$1,000 each....	\$153,662,000 00	
Numbers 1 to 69,268, of \$5,000 each.....	346,340,000 00	
Numbers 1 to 13, of various amounts.....	1,591,241 65	
		<hr/>
		\$501,593,241 65
Less 100 No's. intermitted of \$5,000 each.....	500,000 00	
Less 500 certificates of \$5,000 destroyed..	2,500,000 00	
		<hr/>
		3,000,000 00
		<hr/>
Total of first series issued.....		498,593,241 65

New issue.

Numbers 1 to 15,145, of \$1,000 each....	\$15,145,000 00	
Numbers 1 to 9,603, of \$5,000 each.....	48,015,000 00	
		<hr/>
		\$63,160,000 00
		<hr/>
Total issues of both series from commencement	561,753,241 65	
Redeemed of principal to June 30, 1867.....	561,715,241 65	
Then outstanding.....	38,000 00	
Of which amount there has been caveated.....	15,000 00	
The amount of interest paid on certificates redeemed.....	20,739,853 22	
Redeemed during the present fiscal year....	\$41,423,000 00	
Interest paid on this year's redemption....	1,728,880 51	
		<hr/>
		43,151,880 51
		<hr/>

To facilitate payments at points where the moneys were needed for disbursements, transfers were issued during the year in number, in kind, and for amounts as follows, viz :

4,357 letters on national banks, amounting to.....	\$220,470,856 26
1,264 transfer orders on same, amounting to.....	28,168,000 00
52 exchange orders on same, amounting to.....	4,176,402 06
16 bills of exchange on collectors of internal revenue....	402,783 79
796 transfer orders on Assistant Treasurer and depositaries.	172,924,946 03
	<hr/>
6,485	Total transfers.....
	426,142,988 14
	<hr/>

There were drawn during the year transfer checks of the kinds, of the numbers, on the various offices, and for the amounts, as follows :

41,364 on New York	41,385,943 81
2,065 on Boston.....	2,136,036 34
2,299 on Philadelphia.....	2,735,838 40
206 on New Orleans.....	1,362,343 89
86 on San Francisco.....	138,307 50
1,395 on all offices, in gold.....	3,249,426 73
	<hr/>
47,415 checks, amounting to a total of.....	51,007,896 67
	<hr/>

During the fiscal year there were received one hundred and two thousand and fifty-nine official letters. Of these, twenty-nine thousand nine hundred and twenty contained money or other valuables; averaging of the latter ninety-

seven, and of the former three hundred and thirty, for every secular day in the year. Of these, six thousand five hundred and forty-nine were replied to in manuscript letters. The others all received answers by various printed forms properly filled up.

Remittances continue to be made by checks or drafts on the various depositaries without letters. As the proper indorsement of these is a sufficient receipt, none other is therefore asked. This course reduces the amount of mail matter received more than half what it would be if receipts were required for these remittances.

The bookkeeping of the office, contrary to all expectations, is steadily on the increase, and it is with much difficulty that the right kind of persons can be procured with the requisite attainments for its proper conduct with the present salaries paid for such services. There are open accounts, nearly all of which are active, as follows, to wit: with—

Assistant treasurers.....	9
Designated depositaries.....	20
National banks designated as depositaries.....	398
Receivers, collectors of customs, and collectors of internal revenue.....	133
Disbursing officers.....	205
Impersonal accounts.....	174
Total number of open accounts.....	944
Last year these accounts numbered but.....	805
Increase within the year.....	139

NATIONAL BANK SECURITIES.

The number of these institutions that had deposited United States stocks, preliminary to their organization, at the time of the last annual statement was.....	1,654
Such bonds have since been deposited for a like purpose by other banks to the number of.....	18
Total that have made deposits, including June 30, 1867.....	1,672
The number of banks for which bonds were held at the date of the last annual statement, and that were then in operation, was.....	1,643
That had failed but securities then still held.....	3
That had withdrawn, having no circulation.....	7
That have withdrawn, having deposited money.....	1
That have deposited within this fiscal year.....	18
Total that have made deposits, including June 30, 1867.....	1,672

Deposits of stocks on account of the eighteen new national banks were made during the fiscal year in the following order:

National Bank of Newport, New York; First National Bank of Wilmington, North Carolina; San Antonio National Bank, Texas; First National Bank of Clarksville, Virginia; First National Bank of Salem, North Carolina; Kansas Valley National Bank of Topeka, Kansas; First National Bank of Fort Dodge, Iowa; Ridgely National Bank of Springfield, Illinois; Pennsylvania National Bank of Pottsville, Pennsylvania; National Bank of Lebanon, Tennessee; National Bank of the State of Missouri in St. Louis, Missouri; Cleveland National Bank, Tennessee; State National Bank of St. Joseph, Missouri; First National Bank of Idaho, Idaho Territory; Fourth National Bank of Nashville, Ten-

nessee; Iliou National Bank, New York; Citizens National Bank of Davenport, Iowa; First National Bank of Atchison, Kansas.

Failed before June 30, 1865; money realized from sale of stocks.....	1
Failed before June 30, 1866; securities yet held.....	2
Failed within the last fiscal year; securities still held.....	5
Deposited in money amount of circulation last year.....	1
Deposited in money amount of circulation this year.....	1
Securities withdrawn last year, having no circulation.....	7
Securities withdrawn this year, having no circulation.....	3
Still in operation on the 30th June, 1867.....	1,652

Total that have made deposits, including last date..... 1,672

BANKS THAT HAVE FAILED.

1865—First National Bank of Attica, New York.....	1
1866—Merchants' National Bank of Washington, District of Columbia..	1
Venango National Bank of Franklin, Pennsylvania.....	1
	— 2
1867—First National Bank of Medina, New York.....	1
Tennessee National Bank of Memphis, Tennessee.....	1
First National Bank of Newton, Newtonville, Massachusetts.....	1
First National Bank of New Orleans, Louisiana.....	1
First National Bank of Selma, Alabama.....	1
	— 5

Total number of national banks that have failed..... 8

BANKS THAT HAVE DEPOSITED THE MONEY TO REDEEM THEIR CIRCULATION.

1866—First National Bank of Columbia, Missouri.....	1
1867—First National Bank of Carondelet, Missouri.....	1
	— 2

All the circulating notes of these two banks and of the eight specified in the preceding table are redeemable at this office, on presentation, in lawful money.

BANKS HAVING NO CIRCULATING NOTES THAT HAVE WITHDRAWN THEIR SECURITIES.

Prior to June 30, 1866—First National Bank of Penn Yan, New York...	1
Second National bank of Ottumwa, Iowa.....	1
First National Bank of Utica, New York.....	1
Second National Bank of Canton, Ohio.....	1
Berkshire National Bank of Adams, Massachusetts	1
First National Bank of Flemington, New Jersey	1
First National Bank of Lansing, Michigan.....	1
	— 7
Prior to June 30, 1867—National Bank of Crawford county, Meadville, Pa.	1
City National Bank of Savannah, Georgia.....	1
Pittston National Bank, Pittston, Pennsylvania..	1
	— 3

Total number of national banks that have withdrawn their securities, having no outstanding circulating notes..... 10

SECURITIES OF NATIONAL BANKS HELD FOR CIRCULATION.

The amount held at the date of the last report in United States bonds, pledged for the redemption of the circulating notes of national banks, was.....	\$327, 310, 350
Deposited during the fiscal year.....	\$27, 714, 850
Withdrawn during the fiscal year.....	14, 417, 700
	<u>13, 297, 150</u>
Held on June 30, 1867.....	<u>340, 607, 500</u>

On the 13th day of June, 1866, there were qualified of these banks as depositaries of public moneys and financial agents of the United States, to the number of.....	382
There were designated during the year.....	16
And discontinued during the year.....	13
	<u>3</u>
Total number so qualified June 30, 1867.....	<u>385</u>

There are yet balances with three others that have been discontinued. Of the thirteen depositaries discontinued during the year, nine have voluntarily ceased to act in that capacity, and have paid over the public moneys that then remained with them on deposit, and have withdrawn the United States stocks that have been pledged for the safe-keeping and payment of the public moneys deposited with them.

The Tennessee National Bank of Memphis has failed. Its securities have been sold, and the amount due from it to the United States was retained from the proceeds of such sale. The First National Bank of New Orleans, Louisiana, the First National Bank of Newton, Massachusetts, and the First National Bank of Selma, Alabama, have also failed, but the securities of these three are yet held.

The securities held for the safe-keeping and return of the government deposits were, on June 30, 1866.....	\$38, 177, 500
Deposited during the year.....	\$12, 801, 150
Withdrawn during the year.....	11, 800, 700
	<u>1, 000, 450</u>

Total amount of such securities held June 30, 1867.....	<u>39, 177, 950</u>
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SECURITIES IN TREASURY BELONGING TO NATIONAL BANKS.

To secure the redemption of circulating notes.....	\$340, 607, 500
To secure the payment of government deposits.....	39, 177, 950

Total amount of bank securities in treasury.....	379, 785, 450
--	---------------

All of which, except \$30,000, was in the securities issued by the United States, and which, at their market value, would exceed four hundred million dollars.

The following is a detailed statement, descriptive of the securities held on account of national banks, and the purposes for which they are held:

To secure the redemption of circulating notes:

Registered six per cent. coin interest bonds....	\$247, 710, 950
Coupon six per cent. coin interest bonds.....	142, 450
Registered five per cent. coin interest bonds....	89, 167, 100
Coupon five per cent. coin interest bonds.....	10, 000
Registered six per cent. currency interest bonds	3, 577, 000
	<u>\$340, 607, 500</u>

To secure the payment of government deposits :

Registered six per cent. coin interest bonds....	\$13,255,200	
Coupon six per cent. coin interest bonds.....	2,390,600	
Registered five per cent. coin interest bonds...	5,112,100	
Coupon five per cent. coin interest bonds.....	2,449,750	
Registered six per cent. currency interest bonds	1,863,000	
Seven three-tenths treasury notes	14,077,300	
Personal bond.....	30,000	
		<u>\$39,177,950</u>

Total securities of banks held by Treasurer..... 379,785,450

During the fiscal year there have been remitted to national banks in payment for coupons detached from coupon bonds and notes on deposit—

830 checks for currency, amounting to.....	\$1,331,209 25
537 checks for coin, amounting to.....	327,344 00
1,367 checks, representing and amounting to	<u>1,658,553 25</u>

The interest on the registered stock has been collected by the several banks to which it belonged, or by attorney, at the various offices where it was, at the request of their officers, made payable.

Eleven hundred and ninety of these national banks have severally, by an officer or attorney of each bank interested, examined, as required by law, the securities held in the treasury, and have certified to their entire correctness.

Duty in lieu of other taxes has been collected by this office directly from the national banks for the fiscal year, under the forty-first section of the national currency act, as follows :

For the term of six months preceding July 1, 1866 :

On circulation.....	\$1,234,218 89
On deposits	1,297,010 15
On capital	186,140 48
	<u>\$2,717,369 52</u>

For the term of six months preceding January 1, 1867 :

On circulation.....	\$1,404,177 46
On deposits	1,371,664 57
On capital	164,404 81
	<u>2,940,246 84</u>

Total duty collected in the fiscal year..... 5,657,616 36

During the year ending June 30, 1867, there has been refunded to national banks, under the provisions of "a resolution in relation to national banking associations," approved March 2, 1867, the following amounts of duty previously received, and claimed to have been erroneously exacted and overpaid by certain banks to the Treasurer :

In the six months preceding January, 1865.....	\$2,523 75
In the six months preceding July, 1865	12,769 78
In the six months preceding January, 1866.....	43,308 82
In the six months preceding July, 1866	583 48
	<u>59,185 83</u>

Refunded on "undivided profits"	\$48,393 83
Refunded on uncollected checks	10,792 00
	<hr/> 59,185 83 <hr/>
Duties collected during the fiscal year	\$5,657,616 36
Duties refunded during the fiscal year	59,185 83
	<hr/> 5,598,430 53 <hr/>
Net receipt of duty from national banks	5,598,430 53

This is an increase over last year of over \$1,800,000.

The national banks, when in good standing, are, under the ruling of the Comptroller of the Currency, on the supposition that they would do nothing against their own interests, permitted to redeem the mutilated circulating notes of their respective banks on such terms as each for itself deems just and fair; the Comptroller agreeing to give such banks in exchange new notes to the amount that any bank certifies to him it had paid for the mutilated notes returned to his office for destruction.

On the failure of any national bank, such bank, as a bank, ceases to have any control over its outstanding circulating notes. Its relations and duties to the government and the people are at once entirely changed; all its responsibilities in regard to the redemption of its circulating notes cease entirely.

The United States immediately becomes liable, on the failure of any such bank, for the payment of every note of such defaulting bank.

The Treasurer of the United States, in effect, for the purpose of the redemption of such circulating notes, becomes the cashier of such bank, and is bound to redeem all such notes on presentation, and that, too, whether the securities lodged in the treasury for the purpose are sufficient or not.

As the interest of the government is paramount, and as all such notes become in effect the notes of the United States, it has been thought right and proper that the same rules and regulations that have been adopted for the redemption of the mutilated notes of the United States should govern the redemption of the mutilated and fragmentary notes of such national banks as have failed, or shall hereafter fail, to meet their obligations in that regard. As these rules were necessary to protect the interest of the United States against frauds in the one case, so they are in the other.

Table of national banks that have failed or that have gone into voluntary liquidation, with dates of discontinuance, amounts of then outstanding circulating notes, and the amount of such circulating notes redeemed on and including June 30, 1867.

Names of banks.	Date of retiring.	Outstanding notes.	Red'med
First National Bank of Attica, New York, failed.....	April 14, 1865	\$44,000	\$13,685
First National Bank of Columbia, Mo., discontinued..	Oct. 13, 1865	11,990	1,320
Venango National Bank of Franklin, Pa., failed.....	May 5, 1866	85,000	21,570
Merchants' National Bank of Washington, D. C., failed.	May 8, 1866	180,000	39,475
First National Bank of Carondelet, Mo., discontinued.	Aug. 1, 1866	25,500	4,280
First National Bank of Medina, New York, failed.....	March 9, 1867	40,000	4,000
First National Bank of Newton, Massachusetts, failed.	March 11, 1867	130,000	.....
Tennessee National Bank of Memphis, Tenn., failed..	March 21, 1867	90,000	8,500
First National Bank of Selma, Alabama, failed.....	April 30, 1867	85,000	.....
First National Bank of New Orleans, La., failed.....	May 20, 1867	180,000	.....
Totals.....	.....	871,490	92,830

These notes are redeemable by the Treasurer of the United States, and as they are being bought up by national banks to increase their own circulations thereby, at quite a considerable premium, it seems strange that so few have been presented for redemption.

The business transactions between the treasury and three hundred and ninety-eight national banks that have been designated as depositories of the public moneys and financial agents of the government have been during the fiscal year as follows :

Balance from June 30, 1866.....	\$34, 124, 171 21
On stock subscriptions.....	\$105, 836, 269 75
On account of internal revenue.....	240, 199, 339 06
From miscellaneous sources.....	13, 460, 904 82
	<hr/>
	359, 496, 513 63
	<hr/>
Aggregate.....	393, 620, 684 84
	<hr/>

These banks have paid in various ways, and at points as directed, mostly without any expense to the government, in amount.....	\$367, 498, 362 23
And held June 30, 1867, balance of ...	26, 122, 322 61
	<hr/>

As above, aggregate	393, 620, 684 84
	<hr/>

The balance of \$26,122,322 61 is now, August 31, 1867, only \$20,818,195 08, for which the Treasurer holds United States stock as security amounting to \$38,522,950 00.

MODES OF DESTRUCTION OF UNITED STATES AND NATIONAL BANK NOTES.

No more specific mode for the destruction of any United States notes that had become mutilated, or otherwise unfitted for use, occurs in any of the acts authorizing the issue of such notes, than that "*they shall be cancelled and destroyed.*" Originally, by a treasury regulation, all government securities, whether bonds, certificates, notes, or fractional currency, were destroyed by *burning*.

It was soon found that this mode of destruction was not only unsafe, because of a liability to have the mutilated notes go out of the chimney top, but that it was a wicked waste of much excellent material, suitable for the manufacture of paper.

The regulation was, over a year ago, thereupon changed; and all such government securities as are destined for destruction are now and have ever since been destroyed by *maceration*.

The mutilated securities, after cancellation by punching and cutting, are placed in a large revolving iron cylinder, which is then securely locked, with three locks, the keys to the respective locks being kept, one each, by the three members of the committee appointed to witness their destruction. While so locked in the cylinder, they are treated, through a flexible tube and an opening in the gudgeon, with chemicals and steam, until they are thoroughly macerated and reduced to a fine pulp.

The committee then unlock the cylinder, and certify to the total destruction of the securities. The daily product of this operation is worth between three and four hundred dollars in money.

By the "Act to provide a national currency," which was passed while the practice of *burning* United States notes was still in vogue, and copying after the treasury regulations then in force, it was provided by the thirty-second section of that act, in speaking of the retiring of the mutilated national bank notes, that they "*shall be burned to ashes.*" The same reasons that existed

for the change from *burning* to *maceration* as to United States securities, apply with equal force to the notes of the national banks; and in an especial manner to those of the banks that have failed, and for the redemption of whose notes the government has thereby become liable. Such a change would do away with the necessity for two separate committees, and two distinct establishments, now kept up, for the destruction of the two kinds of currency.

A change in the national currency act, to make it conform in regard to the destruction of their mutilated circulating notes to the practice of the Treasury Department, would be safer, and would save much money, and be otherwise beneficial to both the banks and the government.

So, too, if the national banks should be permitted to cut off, say one quarter, longitudinally, from the bottom of all their notes, including the signatures of the president and the cashier, leaving the corporate name of the bank, the denomination, the numbers, and the seal intact, before sending them to the Treasury Department for destruction, all danger from loss on such notes while *in transitu* and while here would be wholly avoided. This last suggestion, if carried into effect, would save the banks the necessity, and the consequent expense, of employing an agent, or being here by one of their officers, to witness the destruction of their notes.

It is hoped that the honorable the Secretary will deem the suggestions herein made of sufficient importance to invite to them the favorable consideration of Congress.

OUTSTANDING LIABILITIES.

Chapter LXX of the first session of the thirty-ninth Congress, entitled "An act to facilitate the settlement of the accounts of the Treasurer of the United States," passed May 2, 1866, has been found to work well in practice. Its defect is, that it allows too long a time to parties holding outstanding drafts and checks for presentation for payment. The time specified, "three years" from the "termination of any fiscal year," may give within a day of four years. This is unreasonably long. It is believed that when a draft or check has been outstanding for a year, it would be better to have it covered into the treasury at the end of the next fiscal year. This would give an average time of eighteen months. The same is true of balances standing to the credit of disbursing officers, that have remained unchanged for a like year.

It is recommended that the law be so amended as to cure this defect. There was covered into the treasury under this law \$75,763 16.

TRUST FUNDS.

Descriptive list of stocks on deposit in this office, held in trust by the Secretary of the Treasury, belonging to the Chickasaw National Fund.

State of Arkansas 6 per cent. bonds, due in 1868.....	\$90,000 00
State of Indiana 6 per cent. bonds, due in 1857.....	141,000 00
State of Illinois 6 per cent. bonds, due in 1860.....	17,000 00
State of Maryland 6 per cent. bonds, due in 1870.....	6,149 57
State of Maryland 6 per cent. bonds, due in 1890.....	8,350 17
Nashville and Chattanooga railroad 6 per cent. bonds, due in 1881	512,000 00
Richmond and Danville railroad 6 per cent. bonds, due in 1876	100,000 00
State of Tennessee 6 per cent. bonds, due in 1890.....	104,000 00
State of Tennessee 5½ per cent. bonds, due in 1861.....	66,666 66
United States 6 per cent. bonds, loan of 1847, due in 1867....	61,050 00
United States 6 per cent. bonds, loan of 1848, due in 1868....	37,491 80
United States 6 per cent. bonds, loan of 1862, due in 1882....	61,000 00
United States 6 per cent. bonds, loan of 1865, due in 1885....	104,100 00
Total.....	1,308,808 20

Interest remains unpaid on the above-named bonds as follows : On those of the State of Arkansas, since 1842 ; on those of the State of Tennessee and the two railroads mentioned, since 1861 ; Indiana, by 3 per cent. fund, since 1851. Interest on United States bonds is regularly paid, as is also that on the stocks of the State of Illinois.

Descriptive list of stocks on deposit in this office, held in trust by the Secretary of the Treasury, belonging to the Smithsonian fund.

Bonds of the State of Arkansas, due in 1868	\$538,000 00
Bonds of the State of Illinois, due after the year 1860	56,000 00
Bonds of the United States, loan of 1842, due after the year 1862	48,061 64
Bonds of the United States, loan of 1848, due in 1868	33,400 00
Total	<u>675,461 64</u>

No interest has been paid by the State of Arkansas on the ninety thousand dollars of its stocks held in trust by the United States for the Chickasaw national fund, nor on the five hundred and thirty-eight thousand dollars of its stock so held for the Smithsonian fund. These trusts have been kept good, notwithstanding the default of the State of Arkansas, by the government of the United States, and the interest has been paid over periodically, as it fell due, to the two parties named, who were entitled to receive the same. The amount so paid from time to time by the United States, on behalf of the State of Arkansas, running through a quarter of a century, now amounts to ninety-four thousand two hundred dollars without interest.

The Treasurer of the United States now holds over one hundred thousand five per cent. United States ten-forty stocks, in trust for the treasurer of Arkansas, which was lately collected under a local law. The suggestion naturally presents itself, whether it would not be just and right to apply these funds, so held, to the repayment of the money heretofore, from year to year, for so long a time, advanced to these trusts by the United States for and on account of the State of Arkansas ?

Whatever reasons there may have formerly been for a law or a regulation of the department for the placing of these trust funds, under which they might be invested in "cats and dogs," there certainly can be none now, nor will there probably be in the future. The stocks of the government are now so numerous and cheap, and beyond a doubt safe, that there can be no reason why all trust funds, if the trust be invested, should not be placed in the stocks of the United States. But why all this machinery of stocks and stock investments of any kind ? Why not treat these trusts as permanent annuities, and pay the parties for whose benefit the trusts are, the same amounts that they would realize from the dividends on the stocks, annually, by a clause for the purpose in a proper appropriation bill ?

In March, 1861, soon after I came in charge of this office, I wrote to the then Secretary of the Treasury : "I herewith transmit a complete descriptive list of all bonds, coupons, and securities held in trust for the Chickasaws, left in this office for safe-keeping. From inspection of the books it appears that some of the securities belonging to this trust fund have from time to time been withdrawn in whole or in part, and replaced sometimes by the same and sometimes by other securities."

"Sixty-six thousand six hundred and sixty-six dollars and sixty-six cents of Tennessee State bonds were so withdrawn on the thirty-first of January, in the year 1855, and have never been replaced in kind or by others."

"While protesting that the Treasurer is in no way pecuniarily responsible for the safe-keeping of these papers, he would most respectfully suggest the pro-

priety of asking authority from Congress to sell the securities, place the money accruing from such sale in the national treasury, issuing therefor a single government bond for the amount of the entire trust, and have the interest of the same for the payment of the annuities provided for annually in the Indian appropriation bill."

"Many of the securities are coupon bonds, and are transferable on delivery, and are therefore subject to the danger of being purloined, converted, and lost to the trust or to the government."

What was then said is equally true now. The same reasons that demanded the change then exist now, and the only valid known objection that could then have been urged, namely, that the government stocks were at so high a rate of premium as to bring the rate of interest lower than could be realized by investment in other stocks, is now removed. The government rates are now as good as others. Then the government had no need to borrow any money. Now it is compelled to borrow largely.

This mode would seem to be very desirable on the part of the government for borrowing, and equally so for investment on the part of the parties for whose benefit the trusts were created.

Much labor and expense might be saved, and much care, anxiety, and risk be avoided, if all the government securities now held by the Treasurer in trust, for any purpose whatever, should appear only on the books of the Treasury Department in the name and to the credit of any national bank, or any other trust.

A simple letter, in duplicate, addressed respectively to the party in interest and to the Treasurer of the United States, stating the fact of such credit, would seem to be sufficient to satisfy every requirement.

In all cases like the Smithsonian fund, or the Indian annuity funds, a better way still would be to sell all the stocks now held in trust, and to cover the avails received therefor into the treasury; all amounts hereafter so received to be in like manner covered into the treasury. The annuities as they become due could be provided for in the appropriate annual appropriation bill. Such a process would make these transactions so simple and plain as to leave little labor for the department, and all the matters pertaining to these trust funds would be better understood and cared for by the Congress and by the people of the United States. If a law should be passed authorizing such a disposition of these trusts, it would close the door to speculation and fraud, and obviate every possible risk and danger of loss. Had such a law existed ten years ago the great larceny of trust fund bonds, committed in another department, could not have been perpetrated.

The working force for the year and the pay-roll were as follows:

There were new appointments during the year	53
Resignations.....	16
Deaths	2
Dismissals	3
Transfers	2
	<hr/> 23
Increase during the year	30
In the office at commencement of year.....	242
	<hr/>
Total number employed.....	272
	<hr/>

The disbursement for salaries were for the year:

On the regular roll	\$230,278 32	
On the temporary roll	151,833 47	
		\$382,111 79
Less internal revenue tax		9,522 84
Total payments on salaries	372,588 95	

Another year's experience has added accumulative evidence to prove the fact that the present system of compensation of the employés in the departments of the government is wrong, unwise, unjust, and very demoralizing. Although so to a degree in all the branches of the public service, it is particularly so with respect to the females so employed. Some of these are in places of great pecuniary responsibility, and incur great risks. This is especially true of such as are employed in the redemption of the national currency, where a loss of notes, an error in the count, or the overlooking of counterfeits, makes each clerk so engaged personally liable to respond in money to the amount of any errors so made.

These amounts are deducted from the salaries of such clerks regularly at the end of each month.

Banks and business firms pay their tellers and others, who are responsible for money errors, higher salaries than those who perform mere routine office business.

It would be hard to find a reason why the same rules should not obtain in the government offices, or why clerks here performing like duties, and incurring like risks, should not be paid according to their individual merits, and the risks and liabilities that they severally incur.

Then, again, where the labor and responsibility is of like character, the difference in the manner of doing the work, and the amount done, between two individuals is very great. It is well known that some clerks are able to and do perform three times, and more, the labor of some others, and that they do it, too, with more skill and every way better; and yet it is insisted by legal enactment that the very poorest of such clerks shall receive the compensation of the very best. Who will say that this is right, or that it is not unjust, vicious, and pernicious?

A change should be made that would tend to stimulate all to well-doing, by the hope of promotion and better pay; that would bring the poorer classes up to a higher standard, and not, as is now done under the sanction of law, inevitably drag the better classes down to the level of the very poorest.

So, too, the rule which has been so long in use that it seems to have the sanction of law, by which leaves of absence are granted for a month in each year, is claimed by all alike as a prescriptive right. In these cases, as in those of leaves of absence on account of ill health, or for sickness in family or other cause, the poorer clerks, whose absence is of little account to the business of the office, more readily obtain these leaves, while those who do their whole, or more than their duty, are necessarily denied the privilege, because their better services cannot be spared. This is another source of demoralization, and needs reformation.

To remedy these evils it is suggested that the law should be so changed as to authorize a more perfect classification of the various employés of the department. This could be so done as to do justice to all, without increasing the aggregate amount of money now paid for salaries. The loss of time by reason and on account of regular leaves of absence, sickness, and from other causes, is believed to be more than twenty per cent. A law authorizing an increase of that percentage to the pay of each employé, and forbidding the payment for lost time for any cause whatever, would procure much more and better service than is

now had, and at a less price. The rule then would be to pay well for work well done, and not at all for no work.

In the report made to you in 1866, the following plan for the reorganization of this office was submitted, to wit:

An assistant treasurer, at.....	\$3,500 00	per annum.
A cashier, at.....	3,500 00	"
An assistant cashier, at.....	3,000 00	"
A chief of division of banks, at.....	2,800 00	"
A chief of division of issues, at.....	2,800 00	"
A chief of division of redemptions, at.....	2,800 00	"
A chief of division of general accounts, at.....	2,800 00	"
A chief of division of treasurer's accounts, at.....	2,500 00	"
A chief of division of loans, at.....	2,500 00	"
A chief of division of correspondence, at.....	2,500 00	"
A paying teller, at.....	2,500 00	"
A receiving teller, at.....	2,500 00	"
An assistant paying teller, at.....	2,200 00	"
An assistant receiving teller, at.....	2,200 00	"
A chief clerk, at.....	2,200 00	"
2 principal bookkeepers, each at.....	2,200 00	"
15 fifth-class clerks, each at.....	2,000 00	"
15 fourth-class clerks, each at.....	1,800 00	"
15 third-class clerks, each at.....	1,600 00	"
11 second-class clerks, each at.....	1,400 00	"
9 first-class clerks, each at.....	1,200 00	"
1 engineer, at.....	1,000 00	"
9 messengers, each at.....	1,000 00	"
7 assistant messengers, each at.....	800 00	"
7 laborers, each at.....	700 00	"
15 female clerks, each at.....	1,100 00	"
15 female clerks, each at.....	1,000 00	"
17 female clerks, each at.....	900 00	"
17 female clerks, each at.....	800 00	"
17 female clerks, each at.....	700 00	"
7 female messengers, each at.....	600 00	"
5 female assistant messengers, each at.....	500 00	"
9 female laborers, each at.....	400 00	"

This reorganization is even more needed now than then. I would, however, now suggest, that a chief clerk standing on the list with a dozen or more clerks standing above him in rank and pay, is rather incongruous.

This office might be abolished, and its duties merged in the chiefs of divisions; this course is now recommended. "Two principal bookkeepers, each at \$2,200," inadvertently omitted in last year's report, are now employed under existing law, and, being indispensable, are now added.

The present reverse numbering of classes should also be changed. All school-boys know that the first class is the highest, and no law will make them unlearn the rule when they come to be men. By the proposed plan, the female clerks would be classified into five grades, with salaries ranging down, from eleven to seven hundred dollars. This arrangement would not increase the expenditure one cent, as it would average a salary of nine hundred dollars per annum to all, which is the equal salary now paid to all female clerks in the department, by law, to the good, bad and indifferent alike.

Being satisfied that such an arrangement, or a similar one, would not only promote the efficiency of the *personnel* of the office, but that it is absolutely

necessary to its safe conduct, I cannot too strongly urge the propriety of its speedy adoption.

It is believed that if our form of government shall ever be subverted, it will be mainly due to the unfaithfulness of its public officers, and especially of those who are intrusted with the collection, safe-keeping and disbursement of the public revenues. There is no other subject on which the people are so jealous; and they probably will, in time, prefer any other form of government to that which permits its servants to rob them of their hard-earned substance.

The necessary expenditures of the government are now, and for a time are likely to be, so large that it does, and will require a great multitude of officials, who have opportunity for peculation.

Mercenary bad men seek public offices, not so much for the salaries that pertain to them, as for the "stealings" that they suppose they may with little or no risk put in their pockets.

The most fruitful causes for the dishonesty of public officers are the low salaries paid to, and the bonds required of such officers. It is notorious that the government pays less for talent, character, and integrity than is paid by individuals or corporations for like services, with like requirements to fit them for the proper discharge of their duties. In truth, it is now pretty generally understood that a competent man cannot afford to take and hold a public office unless he be either rich or a thief.

The system of requiring bonds of public officers is believed to be a blunder, and it is known that it has proved to be a failure. It is, undoubtedly, the greatest source of malfeasance.

Were it not that the ring of thieves would be largely increased thereby, for consistency's sake the bail should be required to give bail.

The moneys collected by the government since its organization, on bonds given for the faithful performance of public duties on the part of public officers, is so small that it is scarcely an appreciable percentage upon the amounts lost through the dishonesty of officers and their sureties who have given such bonds to the government.

It cannot escape the observation of any one who may have occasion to look after frauds perpetrated upon the government, that in most cases the bonded officer was but the instrument and tool of the wily bondsmen who stood behind him.

The obvious cures for the evils would therefore seem to be: first, for the government to pay such salaries as others pay for like brains and work, so that a public officer might be enabled to live without the now seeming necessary stealings, and thus avoid the temptation to fraud; and, second, the abolition of all laws requiring bonds, with sureties, of any public officer, and the enactment of other laws denouncing the severest pains and penalties upon every officer, agent, or servant of the United States who should commit a fraud upon the government, or who should permit one to be committed.

Punishment for fraud or malfeasance by a public officer upon the government, upon conviction thereof, should be made *severe* and *certain*, and the Executive should announce in advance, that after conviction, there would be no hope for pardon.

It should be made the sworn duty of every prosecuting officer, under like penalties, to bring every case of fraud or malfeasance on the part of any public officer before the proper court having jurisdiction and cognizance thereof.

Under such laws the appointing power would not be able, when objections were made against the appointment of a doubtful man to office, to interpose the now common plea that "he will have to give bail, and that it will therefore be *all right*."

Men will then be selected who are known for their individual integrity, and

not because they may be able to furnish the now required *bonds*. And the ardent desire on the part of rascals for places of public trust will cease when they find that the risks of punishment are much greater than the chances for dishonest gain.

And thus, it is believed, this accursed evil would be greatly lessened, if not entirely rooted out.

Again, and for the seventh annual period, I have the satisfaction to report to the Secretary of the Treasury that the accounts of this office for the fiscal year have been closed without the loss of a cent to the treasury of the United States through the malfeasance or negligence of any one of the nearly three hundred persons employed in this office, or from those or any other causes whatever, in any other place, so far as any one in this office is concerned. This is, of course, a source of equal gratulation and pride to all those who contributed in any way to this happy result, and in which, I am sure, you participate and fully-sympathize.

The figures by the tables in this statement show that, commencing with the first of July, 1861, at a time when the rebellion was already in full blast, until the first of July, 1867, when it was nearly "crushed out," a period of just six years, the necessary money transactions of the treasury aggregated about eighteen thousand million dollars. With this immense movement of money, manipulated by so many persons, and requiring so many various accounts, I repeat, not one single cent has been lost to the government of the United States. Of this fact I was all along, beyond a reasonable doubt, fully assured. But now that a committee, authorized by you for that purpose, of experts, with a man so well known for probity and business capacity as Mr. Riggs, an eminent banker of this city, at its head, has, after the most thorough, patient, laborious, and full investigation, officially reported the fact to you that the books and accounts of this office are entirely correct, and that the money representing the balance of the accounts on the books was all in the vaults of the treasury, and in the kinds of money as required by the books and accounts, the proof of my faith in the fact has been thereby most fully established. This result seems wonderfully marvellous and almost miraculous.

In this connection it may not be improper for me to say that the intimate intercourse and close business relations existing between this office and others of the Treasury Department give me abundant opportunity to be well acquainted with their transactions connected with the preparation, issue, and redemption of the securities of the government.

Having this knowledge, it would seem to be due from me to the public to state that the stories that have been so industriously circulated in regard to abstractions or over-issues of stocks, notes, coupons, and currency, or of any one of them, or of any other obligation of the government, are entirely without any foundation in truth or in fact. And there is every reason to believe that they were deliberately gotten up and persistently reiterated for purposes of stock speculation on the part of some, and from motives of revenge on the part of others.

These conspirators against the credit of the government knew, when they uttered these infamous charges, that they were the base coinage of baser brains.

And now, while the paramount acknowledgments are due to Almighty God for his protecting care over the treasury and those who have it in charge, it is freely admitted that this extraordinary success in saving the nation from pecuniary loss is in a great measure owing to the uniform support received from you and the two distinguished statesmen who preceded you as heads of the Treasury Department, and also to your assistants and subordinates, including the heads of bureaus on the one hand, and, on the other, to the integrity, vigilance, and efficiency of the very able body of employés in this bureau, who have so con-

stantly, in season and out of season, aided and assisted in the laborious and responsible duties of the office.

With thanks for your uniform courteous kindness in your official relations with this office, I am, very respectfully, yours,

F. E. SPINNER,
Treasurer of the United States.

Hon. HUGH McCULLOCH,
Secretary of the Treasury, Washington, D. C.

SCHEDULE A.

Receipts and payments at the United States treasury, New York, for the fiscal year ending June 30, 1867.

RECEIPTS.

On account of customs.....	\$122,677,092 34
On account of internal revenue.....	4,158,148 58
On account of miscellaneous.....	517,421,236 43
On account of patent fees.....	45,666 85
On account of Post Office Department.....	4,789,902 87
On account of coin certificates.....	109,121,620 00
On account of transfers.....	35,960,388 60

PAYMENTS.

On account of treasury drafts.....	738,672,293 11
On account of post office warrants.....	4,148,501 13
Amount credited to disbursing officers' accounts.....	121,839,873 01
Amount checks paid on disbursing officers' accounts.....	125,267,528 11
Amount paid for interest on public debt, (gold).....	54,082,664 78
Amount paid for interest on public debt, (currency).....	2,837,628 09
Amount paid on temporary loans.....	80,559,339 79

SCHEDULE B.

Statement of transactions at the office of the assistant treasurer of the United States, Boston, for the fiscal year ending June 30, 1867.

	Receipts.	Disbursements.
Temporary loan.....	\$3,229,000 00	\$2,503,000 00
Internal revenue stamps.....	262,712 00	
Fishing bounties.....	123,379 31	120,611 12
Disbursing officers' accounts.....	15,814,833 04	16,028,105 95
Post Office Department.....	526,102 70	638,802 66
Customs.....	19,536,781 86	
Interest account.....	24,421,416 50	23,503,089 05
Treasurer's general account.....		76,508,956 27
By transfer and various other sources.....	51,180,241 27	
	<u>115,094,471 68</u>	<u>119,302,565 05</u>
The amount of fractional currency paid out.....		\$1,030,000 00
The amount of fractional currency redeemed.....		<u>1,650,000 00</u>
The whole number of coupons paid.....		\$1,273,000
The whole number of persons to whom interest was paid.....		<u>67,000</u>

SCHEDULE C.

Report of the receipts and disbursements at the office of the assistant treasurer at Philadelphia during the year ending June 30, 1867.

The receipts, which were placed to the credit of the Treasurer of the United States, during the fiscal year were as follows, viz:

From transfer orders.....	\$51,892,439 90
From loans.....	2,032,600 00
From customs.....	8,872,352 03
From internal revenue.....	562,870 85
From patent fees.....	<u>21,648 00</u>

From miscellaneous	\$4,740,834 28
From semi-annual duty	61,958 05
From post office	486,439 76

Total	68,671,142 87
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From similar sources previous year	\$109,848,713 11
Deduct	68,671,142 87

Decrease of receipts this year	41,177,570 24
--------------------------------------	---------------

The disbursements from the office during the same term were as follows, viz:

On general treasury	\$71,144,389 70
On post office	505,946 07

Total	71,650,335 77
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Similar payments previous year	\$99,271,698 55
Deduct	71,650,335 77

Decrease of payments this year	27,621,362 78
--------------------------------------	---------------

The payments of disbursers' checks, numbering 21,840, including those drawn by the Treasurer on his transfer account, amount to

\$11,565,614 07

Similar payments previous year	40,081,823 02
Deduct	11,565,614 07

Decrease of payments this year	28,516,208 95
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The amount standing to the credit of disbursing officers on the morning of July 1, 1866, was

\$2,050,523 51

Credits during fiscal year ending June 30, 1867

10,488,473 52

Total credits	12,538,997 03
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Deduct total disbursements	11,565,614 07
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Balance credit of disbursers, June 30, 1867	973,382 96
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The amount of fractional currency redeemed during the fiscal year ending June 30, 1867, was

\$2,086,300 00

The payments on account of "interest on the public debt" were as follows, viz:

On registered loans, coin	\$3,523,655 50
On coupon loans, coin	3,864,019 43
On temporary loans, (L. M.)	292,806 30
On Union Pacific railroad loan, (L. M.)	90,202 01

Total	7,770,683 24
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Similar payments previous year	7,363,120 43
--------------------------------------	--------------

Increase of payments this year	407,562 81
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The payments of the coupons detached from the seven-thirty notes are not included in the above, as they constitute a part of the disbursements from the general treasury.

UNITED STATES TREASURY, Philadelphia, Pennsylvania.

SCHEDULE D.

Receipts and disbursements at the office of the assistant treasurer at St. Louis for the fiscal year ending June 30, 1867.

Receipts	\$47,439,379 51
Disbursements	45,183,548 76

SCHEDULE E.

Receipts and disbursements at the office of the assistant treasurer at New Orleans for the fiscal year ending June 30, 1867.

Receipts.....	\$21,932 349 82
Disbursements	<u>21,495,151 32</u>

SCHEDULE F.

Receipts and disbursements at the office of the assistant treasurer at Baltimore for the fiscal year ending June 30, 1867.

Receipts.....	\$24,201,713 37
Disbursements	<u>21,580,942 05</u>

SCHEDULE G.

Receipts and disbursements at the office of the assistant treasurer at San Francisco, California, for the fiscal year ending June 30, 1867.

Receipts.....	\$54,755,455 53
Disbursements	<u>48,790,277 42</u>

SCHEDULE H.

Receipts and disbursements at the office of the U. S. depositary at Chicago, Illinois, for the fiscal year ending June 30, 1867.

Receipts.....	\$7,988,759 28
Disbursements	<u>7,305,167 54</u>

SCHEDULE I.

Receipts and disbursements at the office of the U. S. depositary at Pittsburg, Pennsylvania, for the fiscal year ending June 30, 1867.

Receipts.....	\$3,066,606 79
Disbursements	<u>2,897,603 37</u>

SCHEDULE K.

Receipts and disbursements at the office of the assistant treasurer at Charleston, South Carolina, for the fiscal year ending June 30, 1867.

* Receipts.....	\$6,998,649 84
Disbursements	<u>7,350,712 35</u>

REPORT OF THE REGISTER OF THE TREASURY.

TREASURY DEPARTMENT,

Register's Office, November 1, 1867.

SIR: The records of the Register's office exhibit its business transactions for the fiscal year ending June 30, 1867, as follows:

DIVISION OF RECEIPTS AND EXPENDITURES.

The amount of business in this division has not varied much from that of the preceding year. The following statistics, however, indicate a gradual increase:

* Balance on hand July 1, 1866, not given.

The number of warrants issued during the year for civil, diplomatic, miscellaneous, internal revenue, and public debt expenditures was.....	21, 955
The number in the preceding year was.....	21, 767
Increase.....	188
The number of warrants issued for receipts from customs, lands, direct tax, internal revenue, and miscellaneous sources was.....	8, 498
In the preceding year.....	7, 446
Increase.....	1, 052
The number of warrants issued for payments and repayments in the War, Navy, and Interior (Pension and Indian) Departments was..	10, 428
In the preceding year.....	9, 666
Increase.....	762
The number of journal pages required for the entry of accounts relating to the civil, diplomatic, internal revenue, miscellaneous, and public debt receipts and expenditures was.....	3, 705
In the preceding year.....	3, 486
Increase.....	219
The number of drafts registered was.....	37, 398
In the preceding year.....	34, 160
Increase.....	3, 238
The number of certificates for settlement of accounts was.....	6, 280
In the preceding year.....	6, 100
Increase.....	180
The number of accounts received from the offices of the First and Fifth Auditors and Commissioner of the General Land Office was.....	23, 340
In the preceding year.....	18, 608
Increase.....	4, 732

A majority of these accounts were copied for warrants to issue; all were registered, and at least one half were journalized and posted into the appropriate ledgers.

There are kept in this division nine ledgers containing personal accounts, eight appropriation ledgers, five journals, and a large number of auxiliary books for registering accounts, warrants, and drafts.

The annual statement of receipts and expenditures, in detail, and also condensed for printing, is made out in this division, and the proof-sheets from the printer examined. It requires the whole time of two clerks.

The work of balancing the ledgers in this division containing personal accounts, and which was for some years in arrears, has been brought up as far as practicable. A large amount of work is performed in the division, requiring much time and labor, but which cannot well be detailed.

Twenty-four clerks are employed in the division.

LOAN BRANCH.

Registered and coupon bonds—direct issue.

Loans.	Number of cases.	Bonds issued.	Amount.
1862, act of February 25	73	6, 429	\$6, 414, 550
1864, act of March 3, 5 per cent	1	34	340, 000
1864, act of June 30	92	38, 320	25, 631, 300
1865, act of March 3	1, 610	83, 803	74, 282, 300
1865, act of March 3 consolidated	9, 920	514, 080	315, 141, 400
Central Pacific railroad	3	850	1, 600, 000
Union Pacific railroad	7	1, 030	3, 840, 000
Union Pacific railway, eastern division	5	659	2, 000, 000
Atchison and Pike's Peak railroad	2	380	640, 000
Western Pacific railroad	1	87	320, 000
Central branch Union Pacific railroad	1	89	320, 000
Total	11, 715	645, 771	430, 529, 550

Registered bonds issued on assignments in transfer.

Loans.	Number of cases.	Bonds issued.	Bonds cancelled.	Amount.
1847	92	301	383	\$1, 316, 350
1848	45	155	186	627, 100
1858	36	92	92	460, 000
1860	45	163	165	570, 000
1861, act of February 8	175	438	430	1, 430, 000
1861, act of July 17	596	2, 136	2, 484	7, 133, 500
1862	1, 001	3, 990	5, 084	8, 243, 750
1863	231	662	623	1, 680, 050
1864, act of March 3, 5 per cent	655	3, 006	3, 060	8, 144, 250
1864, act of March 3, 6 per cent	12	53	24	84, 300
1864, act of June 30	288	941	875	1, 881, 000
1865, act of March 3	651	2, 803	2, 306	6, 302, 300
1865, act of March 3, consolidated ..	858	7, 986	3, 817	13, 886, 500
Central Pacific railroad	51	679	1, 262	2, 205, 600
Union Pacific railroad	52	737	1, 545	4, 076, 000
Union Pacific railway, eastern division	64	543	1, 053	2, 559, 000
Atchison and Pike's Peak railroad ..	3	69	369	640, 000
Western Pacific railroad	11	85	111	513, 000
Central branch Union Pacific railroad.	9	50	89	305, 000
Total	4, 875	24, 889	23, 958	62, 057, 100

Registered bonds issued in exchange for coupon bonds.

Loans.	Number of cases.	Bonds issued.	Bonds cancelled.	Amount.
1848	18	27	87	\$87,000
1858	49	305	1,277	1,277,000
1860	19	121	465	465,000
1861, act of February 8	90	204	380	380,000
1861, act of July 17	754	2,874	10,185	6,945,850
1862	368	1,346	4,768	3,448,800
1863	421	1,382	4,599	3,412,450
1864, act of March 3, 5 per cent	758	2,931	18,916	10,618,700
1864, act of June 30	651	3,588	12,653	8,914,600
1865, act of March 3	1,092	5,220	20,157	15,731,800
1865, act of March 3, consolidated	1,647	9,192	22,502	19,825,650
Total	5,867	27,190	95,989	71,106,850

General summary of business in the loan branch.

Letters written	24,037
Number of pages of schedules of interest	2,395
Number of names on schedules	62,167
Amount of bonds (loans of 1847 and 1848) redeemed	\$3,122,450
Number of cases	22,457
Number of bonds issued	697,870
Number of bonds cancelled	119,947
Amount of issues	\$563,693,500
Delivered to Treasurer of United States for destruction, coupons cancelled	197,694
Delivered to Treasurer of United States for destruction, cancelled and mutilated bonds	60,966
Delivered to Treasurer of United States for destruction, slips cut from coupon bonds	451,160

Twenty-six male and eleven female clerks were employed in this division.

NOTE AND FRACTIONAL CURRENCY DIVISION.

Statement showing the number of notes and amount of fractional currency, (old and new issues,) postal currency, and United States notes examined, counted, and destroyed during the year ending June 30, 1867; also the number and amount of coupons examined, arranged, and counted from February 27 to June 30, 1867, viz:

	Number of notes, &c., &c.	Amount.
Fractional currency, (old issue)	22,800,000	\$2,897,000 00
Fractional currency, (new issue)	62,510,000	14,014,420 90
Postal currency	8,000,000	1,530,000 00
United States notes, new issue	14,104,602	163,570,413 00
United States demand notes	10,008	80,725 00
Coupons	5,650,172	60,203,348 65
Total	113,074,782	242,295,907 55

The average number of employes in this division is about fifty.

NOTE AND COUPON DIVISION.

At the close of the fiscal year the clerical force of this division consisted of sixty-seven clerks, (twenty-one gentlemen and forty-six ladies.)

The specific services rendered by this force during the year have been as follows:

Statement of treasury notes (upper halves) assorted, counted, arranged, registered, and examined.

	Authorizing act.	Number of pieces.	Amount.	No. of coupons attached.
Two-year 5 per cent. coupon treasury notes.....	March 3, 1863.	7, 124	\$944, 300	1, 342
Two-year 5 per cent. treasury notes.....	March 3, 1863.	69, 015	4, 812, 650	
One-year 5 per cent. treasury notes.....	March 3, 1863.	60, 960	1, 356, 810	
Three-year 6 per cent. compound interest notes.....	March 3, 1863.	44, 911	4, 153, 740	
Do.....do.....	June 30, 1864	965, 973	40, 585, 400	
Gold certificates.....	March 3, 1863.	42, 956	117, 773, 820	
Total.....	.....	1, 190, 939	169, 626, 720	1, 342

Statement of seven-thirty coupon treasury notes.

Assorted, counted, and arranged.	Authorizing act.	Number of pieces.	Amount.	No. of coupons attached.
Issues dated Aug. 19, Oct. 1, 1861, and on warrants.....	July 17, 1861.	3, 304	\$570, 350	
First series, dated Aug. 15, 1864....	June 30, 1864.	572, 473	153, 619, 650	389, 836
Second series, dated June 15, 1865....	March 3, 1865.	141, 237	50, 936, 500	367, 832
Third series, dated July 15, 1865....	March 3, 1865.	196, 481	38, 255, 250	580, 864
Total.....	.....	913, 495	243, 381, 750	1, 338, 552
Registered:				
Issues dated Aug. 19, Oct. 1, 1861, and on warrants.....	July 17, 1861.	3, 304	\$570, 350	
First series, dated Aug. 15, 1864....	June 30, 1864.	477, 193	130, 560, 150	389, 314
Second series, dated June 15, 1865....	March 3, 1865.	123, 276	45, 642, 200	337, 068
Third series, dated July 15, 1865....	March 3, 1865.	180, 993	35, 455, 750	545, 571
Total.....	.....	784, 766	212, 228, 450	1, 271, 953
Examined:				
Issues dated Aug. 19, Oct. 1, 1861, and on warrants.....	July 17, 1861.	3, 304	\$570, 350	
First series, dated Aug. 15, 1864....	June 30, 1864.	263, 070	73, 533, 200	317, 714
Second series, dated June 15, 1865....	March 3, 1865.	85, 487	29, 861, 250	262, 568
Third series, dated July 15, 1865....	March 3, 1865.	134, 526	26, 236, 750	457, 901
Total.....	.....	486, 387	130, 201, 550	1, 038, 183

Of coupons there were counted, assorted and arranged, 6,893,195; registered, 6,016,315; examined, 3,989,100.

The accompanying letter of the Assistant Register of the Treasury is respectfully submitted as part of this report.

Very respectfully, your obedient servant,

N. L. JEFFRIES, *Register.*

Hon. H. McCULLOCH,

Secretary of the Treasury.

TREASURY DEPARTMENT,

Register's Office, October 24, 1867.

SIR: As your connection with this office has been so recent, you cannot, of course, have any personal knowledge of the business of the office for the year ending June 30, 1867. It seems proper, therefore, that I should state that the business has been transacted well and promptly. The employés, with very few exceptions, have been very regular in their attendance, and have performed their duties in a very satisfactory manner. They have always been willing to attend to any extra duty which the exigencies of the public service might require. It affords me great pleasure to be able to make this report, and to state that the general conduct of the clerks is worthy of commendation. There are no sinecures in the office.

Very respectfully, your obedient servant,

J. A. GRAHAM, *Assistant Register.*

Hon. N. L. JEFFRIES,

Register of the Treasury.

REPORT OF THE SOLICITOR.

TREASURY DEPARTMENT,

Solicitor's Office, November 15, 1867.

SIR: I have the honor to transmit herewith seven tabular statements, exhibiting the amount, character, and results of the litigation under the direction of this office for the year ending June 30, 1867, so far as the same are shown by the reports received from the United States attorneys of the several districts.

These tables embrace, respectively—

1. Suits on transcripts of accounts of defaulting public officers, contractors, &c., adjusted by the accounting officers of the Treasury Department.
2. Suits for the recovery of fines, penalties, and forfeitures under the customs revenue laws.
3. Suits on custom-house bonds.
4. Summaries of proceedings under the confiscation act of July 17, 1862, and the non-intercourse act of July 13, 1861, and prize suits.
5. Suits for fines, penalties, and forfeitures under the internal revenue laws.
6. Suits in which the United States were interested not embraced in any of the before-mentioned tables.
7. A general summary or abstract of all the other tables.

An examination of this summary will show that the whole number of suits brought within the year was 3,873, of which—

56 were of class 1, for the recovery of.....	\$1, 403, 703 14
714 were of class 2, for the recovery of.....	373, 328 14
422 were of class 3, for the recovery of.....	1, 047, 208 69
53 were of class 4.....	.....

2,267 were of class 5, for the recovery of	\$4, 513, 806 44
361 were of class 6, for the recovery of.....	6, 244, 572 81

Making a total sued for, of 13, 582, 619 22

so far as shown by these tables. The amount demanded in the prize and confiscation cases cannot, of course, be given. Of the total number of suits brought, 2,113 were disposed of within the year, as follows, to wit: 1,785 were decided for the United States, 50 were adversely decided, 257 were settled and dismissed, and 21 were remitted by the Secretary of the Treasury, leaving 1,760 still pending. Of the suits pending at the commencement of the year, 408 were decided for the United States, 215 were decided adversely, and 424 were settled and dismissed. The entire number of suits decided or otherwise disposed of during the year was 3,160; the entire amount for which judgments were obtained, exclusive of judgments *in rem*, was \$654,761 09; the whole amount collected from all sources was \$2,620,696 69.

The following tables exhibit a comparative view of the litigation of the last year and of the next preceding one:

Suits brought during the fiscal year.

	1866.	1867.
Total amount reported sued for.....dollars.	8, 066, 629 65	13, 582, 619 22
Total amount of judgment for the United States..dolls.	147, 381 40	430, 616 36
Total amount reported collected.....dollars.	965, 611 35	728, 007 30
Decided for the United States.....number.	1, 346	1, 785
Decided against the United States.....number.	35	50
Settled and dismissed.....number.	896	257
Remitted.....number.	30	21
Pending.....number.	2, 365	1, 760
Total number of suits brought.....	4, 672	3, 873

Suits brought prior to the fiscal year.

	1866.	1867.
Amount of judgments in old suits.....dollars.	58, 105 94	224, 144 73
Decided for the United States.....number.	461	408
Decided against the United States.....number.	24	215
Settled and dismissed.....number.	509	424
Amount collected in old suits.....dollars.	3, 611, 752 41	1, 892, 659 39
Total number of suits disposed of.....	3, 301	3, 160
Whole number of judgments in favor of the United States.....	1, 807	2, 193
Whole amount of judgments in favor of the United States during the fiscal year.....dollars.	205, 487 34	654, 761 09
Whole amount collected from all sources during the fiscal year.....dollars.	4, 577, 363 76	2, 620, 696 69

The measures for the suppression of frauds upon the revenue, adopted in pursuance of the act of March 3, 1863, have been prosecuted by me as efficiently as the means placed at my disposal and the circumstances under which I have acted would permit, and the results have been important and salutary. It has, I think, been satisfactorily shown that frauds connected with the importation of foreign merchandise have been perpetrated, and continue to be perpetrated, upon a scale little suspected by the country at large, and highly prejudicial to

honest importers, injurious to the revenue, damaging and deranging to trade and manufactures, and corrupting and degrading in a high degree.

Many of these frauds have been detected, and a considerable amount of money has been paid into the treasury as the proceeds of forfeitures thereby incurred; and, what is of still greater importance, and what, indeed, is the end for which the measures in question were adopted, and for which all fines, penalties, and forfeitures are by the revenue laws imposed, a nearer approximation to compliance with the law has been secured, a very considerable advance in the invoice and entered values of large classes of foreign merchandise having been induced. There can be no doubt that what has been thus saved to the revenue has amounted to many millions. Still, it must be admitted that what has been accomplished has fallen far short of securing a complete observance of the law on the part of those who have been accustomed to violate it. The measures in question have encountered violent opposition, and, in some instances, from sources from whence it could not have been expected, and from whence it ought not to have come. This has been particularly manifest in respect to the suits which have been instituted for the forfeiture of merchandise seized for fraudulent undervaluation; and the result has been that less complete success has attended the trials of those suits than the department had a right to anticipate from the character of the evidence in its possession establishing the reality and flagrancy of the frauds. I cannot but believe, however, that the efforts which have been put forth, and are still being put forth, by this office and the department, will eventually triumph over all the obstacles encountered, and that the result will be a complete vindication of the department and of the law. Nothing, certainly, will be left undone by me to secure so desirable a consummation.

The operations of the secret service division of this office, having in view the detection and punishment of offenders against the laws relating to government securities, have been prosecuted with great energy, zeal, and success. Large numbers of offenders have been arrested and convicted, very important seizures have been made of counterfeiting plates and other implements and materials for counterfeiting, and an effectual check and restraint to this nefarious practice have been given and maintained.

I have the honor to be, very respectfully,

EDWARD JORDAN,
Solicitor of the Treasury.

Hon. HUGH McCULLOCH,
Secretary of the Treasury.

Statistical summary of business arising from suits in which the United States is a party or has an interest, under charge of the Solicitor of the Treasury, during the fiscal year ending June 30, 1867.

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REPORT OF THE SECRETARY OF THE TREASURY.

SUITS BROUGHT DURING THE FISCAL YEAR ENDING JUNE 30, 1867.															
Judicial districts.	Treasury transcripts.		Fines, penalties, and forfeitures under customs laws, &c.		Suits on custom-house bonds.		Confiscation, and suits under non-intercourse acts July 17, 1862, &c.		Internal revenue suits.		Miscellaneous.		Total amount (reported) sued for.	Amount (reported) in judgment in favor of United States.	Total amount (reported) collected.
	No.	Amount in suit.	No.	Amount in suit.	No.	Amount in suit.	No.	Amount in suit.	No.	Amount in suit.	No.	Amount in suit.			
Maine	2	\$25,630 44	56	\$138,450 00	1	\$2,500 00	.....	.....	19	\$64,000 00	1	\$314 60	\$230,895 04	\$6,676 61	\$31,408 26
New Hampshire .....	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	1	500 00	500 00	500 00	500 00
Vermont .....	.....	.....	22	.....	.....	.....	.....	.....	.....	.....	.....	.....	200 00	.....	.....
Massachusetts .....	.....	.....	35	53,891 57	.....	.....	.....	.....	32	105,394 83	9	25,510 00	184,796 40	49,884 48	61,647 46
Connecticut .....	.....	.....	4	.....	.....	.....	.....	.....	8	12,000 00	.....	.....	12,000 00	.....	216 44
Rhode Island .....	.....	.....	3	.....	.....	.....	.....	.....	2	.....	1	50 00	50 00	550 00	6,803 46
New York, northern district .....	.....	.....	72	9,078 57	4	5,624 92	.....	.....	220	248,259 00	19	10,753 43	273,715 92	28,398 85	34,147 72
New York, eastern district	1	40,504 09	.....	.....	.....	.....	.....	.....	315	1,646,566 04	24	41,210 00	1,728,280 13	.....	58,017 70
New York, southern district	4	646,197 82	128	32,830 00	264	542,981 42	.....	.....	294	499,250 00	183	3,548,832 20	5,270,091 44	20,487 14	221,291 96
New Jersey .....	.....	.....	.....	.....	.....	.....	1	.....	39	76,784 00	3	2,750 00	79,534 00	2,773 70	6,588 34
Pennsylvania, eastern district	2	20,616 33	.....	.....	.....	.....	.....	.....	294	9,800 00	3	3,800 00	34,216 33	.....	11,142 32
Pennsylvania, western district .....	.....	.....	.....	.....	1	300 00	.....	.....	68	21,143 10	1	.....	21,443 10	16,131 40	708 35
Delaware .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Maryland	2	5,330 12	2	.....	.....	.....	.....	.....	19	4,088 18	6	.....	9,418 30	1,450 00	1,385 81
District of Columbia	4	39,044 86	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	68,638 46	5,701 94	20 00
Virginia	2	10,572 65	.....	.....	.....	.....	.....	.....	.....	.....	3	29,638 60	10,572 65	25,000 00	.....
West Virginia .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
North Carolina	7	9,738 32	3	2,000 00	.....	.....	.....	.....	14	3,600 00	1	1,000 00	16,338 32	3,828 30	1,628 30
South Carolina	2	9,595 45	10	.....	.....	.....	.....	.....	10	.....	1	.....	9,595 45	872 74	3,140 20
Georgia, northern district	1	2,995 66	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,995 66	.....	.....
Georgia, southern district .....	.....	.....	16	.....	.....	.....	40	.....	.....	.....	.....	.....	.....	.....	4,400 00
Florida, northern district	2	11,708 92	6	.....	.....	.....	.....	.....	.....	.....	14	20,200 00	31,908 92	.....	.....
Florida, southern district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	200 00
Alabama, northern district	1	2,198 72	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,198 72	.....	.....
Alabama, southern district	1	8,766 45	1	.....	.....	.....	.....	.....	.....	.....	1	.....	8,766 45	.....	.....
Alabama, middle district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Louisiana	3	6,645 17	34	.....	142	490,040 35	.....	.....	33	9,500 00	.....	.....	506,185 52	2,134 40	2,134 40

Mississippi, northern district	1	3,337 26										3,337 26		
Mississippi, southern district	4	7,115 94	16	2,800 00								9,915 94		4,000 00
Texas, eastern district	1	5,738 61	16					5	1			5,738 61		3,512 06
Texas, western district								4	2	2,500,000 00	2,500,000 00		376 10	376 10
Arkansas, eastern district	5	25,209 38	3	1,000 00				2	2	1,400 00	27,609 38		518 44	518 44
Arkansas, western district								5	16				1,492 72	362 72
Missouri, eastern district			2	3,000 00				12	3		3,000 00		7,022 66	
Missouri, western district								26	6	5,500 00	5,500 00		2,253 00	1,184 65
Tennessee, eastern district														
Tennessee, middle district														
Tennessee, western district								38		17,250 00	17,250 00		3,387 25	3,387 25
Kentucky, western district	1	337,460 44						6			337,460 44			
Ohio, northern district	1	47,493 36	22	32,200 00				173		766,984 00	846,677 36		18,212 94	11,102 02
Ohio, southern district	1	1,470 00	1	50 00				9		31,500 00	33,020 00		156 75	177 41
Indiana	1	107,750 40	53	3,528 00				200		410,087 29	521,365 69		31,194 45	13,966 59
Illinois, northern district	1	6,051 95						35			6,051 95		73 90	162 50
Illinois, southern district			8		1	2,400 00		273		577,600 00	580,000 00		17,305 32	74,710 56
Michigan, eastern district			140	15,800 00	5	3,362 00		1			29,359 60		25,359 10	3,713 25
Michigan, western district			3	1,500 00				74	10	1,700 00	3,800 00		73,729 43	35,008 47
Wisconsin	1	934 87	1					9	3		8,200 00		500 00	514 00
Iowa								15	1	8,300 00	100 00		2,214 55	5,263 36
Minnesota	1	1,693 91	1		4			10	3		800 00		800 00	3,018 12
Kansas	2	11,650 66						2			1,693 91		2,500 00	40 00
California	1	5,157 11	51	77,200 00					9		7,800 00		85 70	73 85
Oregon	1	3,094 25	3						8		2,654 38		78,275 93	120,532 10
Nevada								1	2		200 00		200 00	200 00
Nebraska														
Washington Territory									3				800 00	
Utah Territory														
Dakota Territory									12				87 00	803 13
Colorado Territory														
New Mexico Territory														
Arizona Territory														
Idaho Territory														
Montana Territory														
Total	56	1,403,703 14	714	373,328 14	422	1,047,208 69	53	2267	4,513,806 44	361	6,244,572 81	13,582,619 22	430,616 36	724,007 30

Statistical summary of business arising from suits in which the United States is a party, &c.—Continued.

Judicial districts.	SUITS BROUGHT DURING THE FISCAL YEAR ENDING JUNE 30, 1867.						IN SUITS BROUGHT PRIOR THERETO.				Whole number of judgments re- turned in favor of the United States during the year.	Total number of suits disposed of.	Whole amount of judgments ren- dered in favor of the United States during this fiscal year ending June 30, 1867.	Aggregate collections during the fiscal year ending June 30, 1867..	
	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Remitted.	Pending.	Total number of suits brought.	Amount of judgments (reported) in all old suits this year.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.					Amount (reported) col- lected in all old suits.
Maine.....	31	.....	8	.....	40	79	\$9,827 50	11	1	3	\$32,813 34	42	54	\$16,504 11	\$64,221 60
New Hampshire.....	1	.....	1	.....	1	3	.....	.....	.....	.....	500 00	1	2	500 00	1,000 00
Vermont.....	5	.....	.....	.....	17	22	318 00	1	.....	1	657 78	6	7	518 00	657 78
Massachusetts.....	33	1	6	1	35	76	12,106 62	14	2	7	86,859 07	47	64	61,991 10	148,506 53
Connecticut.....	2	2	3	1	4	12	.....	.....	.....	.....	400 00	2	8	.....	616 44
Rhode Island.....	6	.....	.....	.....	.....	6	8,521 12	2	.....	.....	9,699 37	8	8	9,071 12	16,502 83
New York, northern district.....	240	2	24	.....	49	315	.....	14	3	1	484 64	254	284	28,398 85	34,632 36
New York, eastern district.....	95	.....	68	.....	177	340	.....	2	.....	.....	243 00	97	165	.....	58,260 70
New York, southern district.....	236	5	46	2	584	873	49,738 23	46	123	15	430,091 19	282	473	70,225 37	651,383 15
New Jersey.....	21	.....	14	.....	8	43	.....	4	.....	.....	46,473 20	25	39	2,773 70	53,061 54
Pennsylvania, eastern district.....	60	.....	6	.....	233	299	3,571 52	45	.....	.....	133,502 25	105	111	3,571 52	144,644 57
Pennsylvania, western district.....	29	1	1	.....	38	69	46,984 63	73	.....	59	14,497 97	102	163	63,116 03	15,206 32
Delaware.....	1	.....	.....	.....	.....	1	.....	9	.....	.....	568 77	10	10	1,450 00	1,954 58
Maryland.....	18	1	4	.....	6	29	.....	.....	.....	.....	.....	18	23	5,701 94	20 00
District of Columbia.....	1	.....	1	.....	5	7	50,000 00	2	.....	2	24,803 56	3	6	75,000 00	24,805 56
Virginia.....	.....	.....	.....	.....	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....
West Virginia.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
North Carolina.....	9	.....	1	.....	15	25	400 00	2	.....	1	.....	11	13	4,228 30	1,628 30
South Carolina.....	18	1	.....	.....	4	23	.....	.....	.....	.....	.....	18	19	872 74	3,140 20
Georgia, northern district.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
Georgia, southern district.....	15	7	7	.....	27	56	.....	19	.....	30	.....	34	78	.....	4,400 00
Florida, northern district.....	5	1	.....	.....	16	22	.....	5	.....	1	5,000 00	10	12	.....	5,000 00
Florida, southern district.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	40,220 74	.....	1	.....	40,420 74
Alabama, northern district.....	.....	.....	.....	.....	1	1	.....	2	.....	.....	.....	2	2	.....	.....
Alabama, southern district.....	2	.....	.....	.....	1	3	.....	.....	.....	.....	.....	2	2	.....	.....
Alabama, middle district.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Louisiana.....	48	7	6	3	148	212	240 00	11	.....	3	961,543 71	59	78	2,374 40	963,678 11
Mississippi, northern district.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mississippi, southern district.....	.....	.....	1	.....	19	20	.....	.....	.....	.....	.....	.....	1	.....	4,000 00
Texas, eastern district.....	7	2	.....	2	12	23	.....	.....	.....	.....	.....	7	11	.....	3,512 06
Texas, western district.....	1	.....	.....	.....	5	6	.....	.....	.....	.....	.....	1	1	376 10	376 10
Arkansas, eastern district.....	2	.....	2	.....	12	16	.....	.....	.....	3	195 00	2	7	.....	713 44

Arkansas, western district	18		1		10	29		2		7		20	28	1,492 72	362 72
Missouri, eastern district	10			2	5	17	1,240 37	1	5			11	20	8,263 03	641 81
Missouri, western district	16				16	32	3,139 72	4		152	641 81	20	172	5,392 72	3,739 41
Tennessee, eastern district								1	5	91			1		
Tennessee, middle district	22	1	6		7	7				4		22	33	3,387 25	3,387 25
Tennessee, western district					9	38				19			19		
Kentucky	81	1	14	5	95	196	2,049 33	6		11	3,552 47	86	118	20,262 27	14,654 49
Ohio, northern district	7		1		3	11	2,000 00	4			3,859 46	11	12	2,156 75	4,036 87
Ohio, southern district	186		4		64	254	1,058 53	60			9,657 70	246	250	32,252 98	23,624 29
Indiana	33		2		1	36	250 00	2	2		3,285 57	35	39	323 90	4,448 07
Illinois, northern district	257	2	16	3	4	282	6,101 00	2	1	1	6,215 69	259	282	23,406 32	80,926 25
Illinois, southern district	5	1			4	10				1	4,000 00	5	7	25,359 10	7,713 25
Michigan, eastern district	179	12	3	2	33	229	11,865 06	42	1		4,518 23	221	239	85,594 49	39,526 70
Michigan, western district	6	1	4		4	15						6	11	500 00	514 00
Wisconsin	14				4	18			1		638 17	14	15	2,214 55	5,901 53
Iowa	12				1	13						12	12	800 00	3,018 12
Minnesota	2		4		2	8			4			2	10	2,500 00	40 00
Kansas	2				9	11			1		462 85	2	3	85 70	536 70
California	39	1	3		17	60	10,600 00	20	71	2	64,107 93	59	136	88,875 93	184,640 03
Oregon	2				5	7	3,633 10	1				3	3	3,833 10	200 00
Nevada															
Nebraska										2	641 16		2		641 16
Washington Territory	3					3	500 00	1				4	4	1,300 00	
Utah Territory															
Dakota Territory	5	1			6	12						5	6	87 00	803 12
Colorado Territory															
New Mexico Territory															
Arizona Territory															
Idaho Territory															
Montana Territory															
Total	1,785	50	257	21	1,760	3,873	224,144 73	408	215	424	1,892,659 39	2,193	3,160	654,761 09	2,620,696 69

TREASURY DEPARTMENT, *Solicitor's Office*, November 11, 1867.

REPORT OF THE SUPERVISING ARCHITECT OF THE TREASURY DEPARTMENT.

TREASURY DEPARTMENT,
OFFICE OF THE SUPERVISING ARCHITECT,*September 30, 1867.*

SIR: I have the honor to submit the following report of the work performed and the expenditures made under the supervision of this office for the year ending September 30, 1867, with estimates for the ensuing year.

The operations of the past year have been more extensive than those for many years previous, and the labor performed more arduous than at any period since the organization of the office. Designs have been prepared for each building, adapted as far as possible not only to the wants of the public service, but to the peculiarities of locality, climate, material, and to the importance of the structure; the style of architecture being varied in order to avoid monotony and repetition. No pains have been spared to render the plans and specifications complete, and in all cases where contracts were involved, the working drawings were prepared and reproduced by photography, and the specifications printed for distribution to bidders before advertising for proposals. This, together with the large amount of labor that has been required for the repairs and improvement of the buildings already erected, and the general supervision of the great amount of property under the control of this office, the estimated value of which is more than \$30,000,000, have rendered the labors of the past year exceedingly severe.

In the selection of sites, special care has been taken to secure lots of such size as to insure good light on all sides of the building, and a sufficient isolation to prevent damage in case of fire; buildings faced with granite or marble not being, even when constructed of non-combustible material, fire-proof, though popularly deemed so. These important considerations seem to have been entirely lost sight of in the construction of most of the buildings owned by the government, and as a consequence they are either deficient in light, or, though nominally fire-proof, dependent on the preservation of the surrounding buildings for their own safety. The convenience of location has not been overlooked, and it is believed that the sites thus far selected have proved satisfactory to a large majority of the inhabitants of the various places, and that the property has been obtained in all cases at fair prices.

In the preparation of plans, I have been governed by the requirements of the various branches of the public business at each locality, and while avoiding any unnecessary expense or display, I have endeavored to render each building ample for the proper accommodation of the officers for whose use it was intended, and at the same time convenient, durable, and creditable to the government. Experience having demonstrated that cheaply constructed buildings, though costing less at first, are the most costly in the end, I have endeavored to secure the best, most substantial, and permanent structures, and have not attempted to exhibit economy by the use of inferior materials, or at the expense of the quality of the work.

No contracts for the erection of buildings have been made, it having been found that changes in the plans and specifications are so frequently required during the construction of public buildings that contracts are in most cases practically abrogated, thus giving inducements and opportunity for fraud and litigation. The records of this office show many instances in which dishonest contractors, to escape their obligations, or for other fraudulent purposes, have procured changes even in opposition to the wishes of the officers in charge and of the department.

The work has therefore been done by days' labor under the personal super-

vision of superintendents, the material and manufactured work being furnished under contract.

It has been found that thorough advertising, full information and perfect plans and specifications are in many cases insufficient to procure fair proposals. An impression appears to exist to a very great extent that the government ought to pay more than a private individual, and that a contract is but an authorized method of dividing the public money among the favored, and that the erection of a government building is but a legal excuse for making contracts. Acting under this impression, combinations are frequently formed in which the lowest bid is sufficiently above fair market rates to make it far more advantageous to the bidders to divide than compete. I have not, however, deemed a bidder entitled to the contract because his bid was the lowest, but have required evidence that it was not above fair market rates. In cases where this could not be satisfactorily proven, all bids have been rejected and new proposals obtained or purchases made in open market. This rule has caused much surprise and dissatisfaction in many cases, but on finding it uniformly enforced, its justice has been generally acknowledged.

Another difficulty has been found in the belief that it was only necessary to show that a contract is unprofitable, or that errors have been made by the contractor in his computations, to secure a release from its obligations, or an increase of compensation. This I consider unjust to the honest and competent bidder, as it enables the dishonest and incompetent to secure contracts by proposals below their value, and, by proving his inability, to secure a fair if not exorbitant profit, thus practically avoiding competition. I have, therefore, declined to consider such evidence as a reason why any relief should be given, and have insisted on holding bidders responsible for their own errors.

Contracts have been made exclusively with manufacturers, mechanics, or regular dealers in the articles contracted for, and in no case above the lowest bid. These contracts have been made by the superintendents under the direction of this office, but by their own provisions are valid only when approved by the Secretary of the Treasury, and cannot be modified, extended or cancelled without his written consent. The enforcement of these rules has already produced good results, and it is believed that by a strict adherence to them, and particularly by a refusal to modify any contract, the government can obtain work at as low or lower prices than the most favored individual, and that the claims and litigation which have formed so large a portion of the history of the office can be avoided, fair competition insured from competent and responsible bidders, and opportunity and inducement to fraud prevented.

The difficulty experienced of procuring the services of competent and efficient superintendents, clerks and draughtsmen, has much increased the labors of the office, the salaries paid the latter and the higher grades of clerks being entirely inadequate to procure and retain competent persons. The character of work required for the structures now in progress being different from and superior to the best private work, considerable time and experience is required to enable even the best superintendents to perform their duties with entire success. This has been shown by comparing the results attained by those of even moderate experience with those of others. It has been favorably exhibited in the cost of the repairs that have been made during the past season, the most important of which have been executed under the personal supervision of J. F. Morse and Judson York, esqs.

I would strongly recommend that the situations of superintendents should therefore be rendered, as far as possible, permanent, and their appointments be of such a character that on the completion of one building they may be immediately transferred to another, thus holding out inducements for the completion of buildings at the earliest possible moment, and removing the incentives to delay under the present system.

In the repairs of buildings, the suggestions contained in my last report have been carried out, and experience has confirmed their correctness. The general condition of the public buildings has been much improved, and most of them are now in good repair; the renovation and repair of the remainder are proceeding as rapidly as the funds at the disposal of this office will permit. Many of the corrugated galvanized iron roofs, which have proved worthless, have been removed and replaced by permanent coverings, though many of the larger buildings are still covered with that material, the repairs and removal of which will constitute a large item of expenditure for some time to come.

The small amount appropriated has rendered it impossible to make much progress towards supplying the various buildings with suitable heating apparatus. The hot-air furnaces with which nearly all the buildings erected prior to 1859 were provided, were found worthless and have been abandoned. Great progress has been made of late years in the method of warming buildings, and most public structures, except those owned by the government, are now warmed by hot water or low-pressure steam. I would strongly urge the introduction of suitable heating apparatus, as rapidly as possible, into all important buildings as a matter of economy, as well as for the comfort of the officers.

In my last report I called attention to the expensive and unsatisfactory results of renting property for warehouse purposes in the most important cities. Appropriations were subsequently made for the erection of the appraiser's store in Philadelphia, on the splendid property owned by the government in that city, and known as the "Pennsylvania Bank property," the construction of which has been commenced. I desire to renew my recommendations and strongly urge the erection of suitable fire-proof warehouses in New York for the appraisement and examination of imported goods. It can readily be shown that the annual cost of the present inconvenient warehouses is greater than the interest on the cost of suitable fire-proof buildings. The buildings now occupied are rented on a three years' lease, the longest period for which they can be rented under the provisions of the act of March 28, 1854, at \$45,000 per annum; the expense of fitting them for the purposes used has been thus far \$64,637 97, and the cost to the government of a three years' occupancy of these warehouses will be little, if any, less than \$225,000. The cost of labor and incidentals is also much greater than it would be in properly constructed buildings, and there is in addition the risk of destruction by fire to the large amount of valuable property stored therein. I am satisfied that an examination would show that the government pays in the course of ten years the full value of property rented for these purposes in the city of New York.

Efforts have been made during the year to dispose of the unproductive property under the control of this department, but with only partial success, the sales being in all cases made at public auction. The three warehouses on the Atlantic dock, Brooklyn, New York, were sold for \$70,500, which is believed to be their full value. The marine hospitals at Burlington, Vermont, Burlington, Iowa, Evansville, Indiana, the old marine hospital at Chelsea, Massachusetts, and the lot at Paducah, Kentucky, (the hospital building having been destroyed during the war,) have been sold, the two former at almost nominal prices. No more could, however, be obtained, and it is believed their sale was advantageous to the department. Of the two, one was never used, and the other was never needed. The erection of marine hospital at points where they were not required, and the omission to provide them in the principal ports, has been one cause of the great expense and unsatisfactory results of the marine hospital system heretofore. The closing and sale of the unnecessary hospitals has relieved the sick fund of a great expense, for which no adequate return was made. The hospitals at Norfolk, Virginia, and Galena, Illinois, have been offered for sale but withdrawn. The price proposed for the former was far below the value, the property being admirably located for mercantile purposes, and for the latter merely nominal, the highest

bid offered being but \$3,035 for property that cost \$54,000. As it is a fine building and admirably located, at the home of the General of the United States armies, to whom the country is so deeply indebted, I would respectfully suggest that authority be obtained from Congress to donate it as an asylum for disabled and destitute soldiers. The hospital at St. Mark's, Florida, has been transferred to the War Department to be used for military purposes, it being of no value to this department, and entirely unsalable. The hospitals at Ocracoke, North Carolina, Norfolk, Virginia, and Napoleon, Arkansas, will be disposed of as soon as suitable offers can be obtained. The old custom-houses at New Haven, Connecticut, Portsmouth, New Hampshire, and Sackett's Harbor, New York, have been sold at fair prices. The old custom-house lot at Norfolk, Virginia, and the lot purchased some years since at Perth Amboy, New Jersey, were offered for sale but withdrawn, no satisfactory bids being obtained.

I would respectfully recommend that authority be obtained for the sale of the unoccupied half of the custom-house lot at San Francisco, California, and the appropriation of the proceeds to the erection of the new branch mint at that place, the property being valuable and not needed by the department; also, for the sale of the old custom-house and lot at Plymouth, North Carolina, which has not been used by the department for many years, and can only be made habitable at great expense; also, the old custom-house lot at Astoria, Oregon, which is at so great a distance from the town itself that it cannot be made available as a site for the proposed custom-house there, and is of no use to the department.

Sites have been purchased since the date of the last annual report for the branch mint at San Francisco, California, the custom-house, court-house and post office at St. Paul, Minnesota, and for the marine hospital at Chicago, Illinois. An admirable lot has been donated by Elisha W. Keyes, esq., at Madison, Wisconsin, as a site for the court house and post office building, and a small building purchased as a custom-house, &c., at Suspension Bridge, New York.

In accordance with the recommendations contained in my last report, a limited appropriation having been made for janitors, some appointments have been made. The experiment has proved a success, and it is believed that by the employment of competent persons their salaries can be more than saved in the cost of repairs, while the buildings are at the same time kept clean and in creditable condition.

The following buildings have been commenced during the past year, viz:

Custom-house, Ogdensburg, New York; custom-house, Cairo, Illinois; custom-house, Portland, Maine; custom-house, St. Paul, Minnesota; court-house and post-office, Portland, Maine; court-house and post office, Madison, Wisconsin; court-house and post office, Des Moines, Iowa; marine hospital, Chicago, Illinois; appraisers' stores, Philadelphia, Pennsylvania.

The remodelling and repair of the following buildings have been completed since the date of the last report, or are in progress, viz: the custom-houses at New York, New York; Middletown, Connecticut; Wheeling, West Virginia; Galveston, Texas; Providence, Rhode Island; Burlington, Vermont; St. Louis, Missouri; and Baltimore, Maryland; and the marine hospital at Louisville, Kentucky.

The unfinished but costly custom-house at Charleston, South Carolina, is being adapted by work of a temporary character for occupancy until such time as the building can be completed in accordance with the original design. Additional rooms in the custom-house at New Orleans, Louisiana, also unfinished, have been fitted up likewise in a temporary manner to accommodate the increasing business of that port.

Repairs more or less extensive have also been made on the following buildings, viz:

Custom-houses.—Alexandria, Virginia; Bangor, Maine; Belfast, Maine; Bristol, Rhode Island; Boston, Massachusetts; Barnstable, Massachusetts; Buffalo, New York; Cleveland, Ohio; Chicago, Illinois; Detroit, Michigan; Ellsworth, Maine;

Erie, Pennsylvania; Georgetown, District of Columbia; Kennebunk, Maine; Louisville, Kentucky; Milwaukee, Wisconsin; Mobile, Alabama; Norfolk, Virginia; Newark, New Jersey; New Haven, Connecticut; Newport, Rhode Island; New Bedford, Massachusetts; Oswego, New York; Portsmouth, New Hampshire; Petersburg, Virginia; Pensacola, Florida; Philadelphia, Pennsylvania; Pittsburg, Pennsylvania; Plattsburg, New York; Richmond, Virginia; Suspension Bridge, New York; San Francisco, California; Sandusky, Ohio; Wilmington, Delaware; Wilmington, North Carolina; Waldoboro', Maine.

Marine hospitals.—Cleveland, Ohio; Detroit, Michigan; Portland, Maine; San Francisco, California; St. Louis, Missouri.

Court-houses and post offices.—Boston, Massachusetts; Indianapolis, Indiana; Philadelphia, Pennsylvania; Rutland, Vermont; Windsor, Vermont.

Branch mint.—New Orleans.

Territorial buildings.—Santa Fé.

Plans have in addition been prepared, or are in course of preparation, for the branch mint at San Francisco, California, (the erection of which will be commenced as soon as jurisdiction is ceded by the State, in accordance with the requirements of the act approved September 11, 1841;) the custom-houses at Machias and Wiscasset, Maine; Astoria, Oregon; Newport, Vermont; and Nashville, Tennessee; and the barge office and dock at New York city.

The cost of the various works has exceeded, to some extent, the estimates which were submitted with my last report, and partially based upon the belief, then general, that a reduction in the prices of material and labor would take place. This expectation was not realized; on the contrary, the cost of all kinds of material and labor has increased, and while in this city there has been a surplus of labor, (without, however, a reduction of rates,) it has been almost impossible to procure skilled labor in many localities. In some instances the progress of the work has been much retarded from this cause.

In constructing the various buildings particular care has been taken to insure a thorough ventilation, and as the great amount of business imposed on me rendered it impossible to pay that attention to the subject it demanded, I have availed myself, by your permission, of the services of Lewis W. Leeds, esq., of Philadelphia, whose reputation as an engineer of heating and ventilation is second to none in this country. I am under obligations to him for advice and suggestions, though it has been in many cases impossible to carry out his views to their full extent.

TREASURY EXTENSION.

Possession of the old State Department was not obtained until November 19, 1866, when the demolition of the building was at once begun and pressed as rapidly as the weather and care necessary to preserve the old material would permit. It was found, however, that the only material available in the construction of the north wing of the treasury was the brick, a portion of the slate and the small quantity of hard stone in the foundations which was broken for concrete. A portion of the old joist was used for scaffolding, and a small quantity of the free-stone dressings in completing the old front of the treasury to its junction with the north wing. With these exceptions the old material was found to be worthless for government use and was sold at public auction, realizing but a small sum. Except the brick the old material proved of little value, and the expense of removal and cleaning was so great that the old building added but little to the means provided for the erection of the new.

The removal of the building was completed in January, 1867, and the excavation for the north wing immediately begun, and continued through the winter as rapidly as the weather and the locality would permit. The work was pushed vigorously in the spring, and on the first of April the first stone was laid at the southwest angle, though the entire excavation was not completed until a month

later. The principal difficulty encountered was the connection of the foundations of the old and new buildings, the latter being eighteen feet below that of the former. The old building was badly constructed, the mortar wanting in tenacity, and but little reliance could be placed on the cohesive power of the structure. The soil was of a peculiarly treacherous nature at that point, narrow veins of sand running under the old building at an angle of about forty degrees to the horizon. The excessive amount of rain and the uncertain state of the weather determined me to construct a temporary roof over that portion of the work immediately adjoining the old building, and I believe the complete success that attended its construction is due in great measure to that precaution. It was evident to me at an early stage of the work that the adoption of the method by which the connection was made between the old and new structures at the south end would cause a delay of not less than two months, an increased expenditure of at least \$7,500, and render the fracture of the old structure unavoidable as in the former instance. I therefore decided, after due consideration, to construct the foundations of that portion of the north wing abutting on the old structure as a retaining wall, buttressed by the various partitions. This decision was the subject of much comment and condemnation by professed experts, but it is believed that the complete success attending the work has demonstrated beyond cavil the correctness of my views, and that any other course would have been injudicious. The foundation of the old building has not been disturbed in the slightest degree; no indications of settlement or fracture have been seen, and the saving in cost and time has been all that was anticipated. The work was, however, one of great danger; the utmost care and every precaution was therefore taken, and no risk, inseparable from the nature of the work, assumed.

It has been my effort to carry out the architectural features of the building as nearly as possible in accordance with the original design, which I have made no attempt to change, but have in matters of detail corrected many errors that marred its harmony, as in the case of the coffered ceilings of the porticoes, which I have constructed wholly of granite, instead of cast-iron work painted in imitation of that material as in the other porticoes, a device unworthy of so noble and costly a structure; and also in the pilasters at the re-entering angles which I have reduced to equal faces. In no case have I attempted to obtain a reputation for economy at the expense of the design or the quality of the work, but have endeavored to effect what I considered to be true economy, viz., to obtain the best articles and workmanship at the lowest possible rates.

In this connection I desire to renew my recommendations that the inappropriate and paltry galvanized iron ornaments substituted for the granite balustrade on the west front of the building be removed, and the work completed in accordance with the original design.

My predecessor attempted to exhibit a great saving by omitting, in completing the interior, the iron architraves from the windows, substituting for them plain stucco. This paltry work, as might have been expected, is continually broken and damaged, and must be replaced by the work originally designed. The interior of the north wing will be finished in the same style as in the south. I have, however, succeeded in reducing the cost of the iron-work therein upwards of \$35,000 below the cost of the same articles in the south wing without in any manner changing the design or durability. This has been effected by the reduction of the unnecessary thickness and weight of the castings to reasonable dimensions. As an instance I may state that the pilasters which line each hall, and *support nothing but their own weight*, were from three-fourths to one and one-fourth inch in thickness, and though projecting but five inches from the face of the wall, were imbedded in it ten inches, and used as flues for conducting hot air. As the partitions are but fifteen-inch walls, it will readily be seen that they were practically divided into short sections, connected by but five inches

of brick-work, while the use of the pilasters as hot-air flues insured a constant expansion and contraction that prevented any possible adhesion to the rest of the structure, and but for the fortunate circumstance that they formed no portion of the supports of the building, would have fractured the walls, as in many of the government buildings erected under the same supervision, where, unfortunately, they performed the additional and legitimate duty of supports. The weight of the window and door frames has also been reduced from twenty-five to fifty per centum, leaving them of more than ample thickness. It is proper to add that I have not estimated the amount of saving effected in handling such masses of metal, or the cutting of each register, which would, at a very low calculation, amount to several thousand dollars additional. It must also be remembered that this saving has been effected at a time when the cost of material and labor has been from fifty to seventy-five per cent. higher than at the time the work with which it is compared was done.

The system of heating adopted in other portions of the building, will remain unchanged, but the arrangements for the supply of the heated air have been materially and radically altered. A system of ventilation has also been introduced, which it is believed will be a complete success. The air in the south and west wings is supplied to the heating apparatus through an air duct directly over the main sewer, and though every precaution was taken in its construction, it has been found that the air supply is more or less contaminated by the noxious gases from the latter, besides being liable to become itself a receptacle for the drainage from the basement or leakage from various causes. I have arranged the air chambers for the new wing in such a manner as to insure an ample supply of air drawn pure from the exterior of the building and entirely protected from the possibility of any contamination whatever.

In the arrangement of the interior I have restored the original design, abandoning the plans prepared by the late supervising architect, which contemplated extensive and, to my mind, injudicious alterations. The only deviation made by me has been to meet the want of a suitable business room for the Treasurer's cashier and his assistants, the one now used being but a temporary arrangement, occupying the space devoted to and required for a stairway, as well as interrupting the communication between the north and west wings and forming inconvenient *culs de sac*. To provide this accommodation it was found necessary to project the centre of the court-yard front twelve feet, which in no sense detracts from the appearance of the building, and provides a fine room, which it is believed will prove ample for the transaction of business, be creditable to the government and an ornament to the building. The unsightly and inappropriate attic of cast-iron on the court-yard front has been omitted, and it will be completed entirely of granite, in harmony with the remainder of the work. I desire in this connection to say that I am not responsible for the omission of the projecting window-sill, as on the other sides of the court-yard, the change having been made by my predecessor, and the work executed by his order. I did not consider the deviation of sufficient importance to warrant me in condemning it and purchasing new material, although I deeply regretted that so useless and aimless an alteration should have been made. This is, however, but one of the smallest changes made by that gentleman, most of which were apparently as destitute of a motive as the one specified, and of the existence of which I was not and could not be aware until the commencement of operations, many of the changes ordered not being shown on the plans on file.

The east front of the old building being considerably out of level, and the disintegration of the porous sandstone of which it is composed progressing so rapidly that its reconstruction cannot long be deferred, I deemed it best to keep the water table of the east front of the north and south wings on the same level, and to make the connection in such a manner that on the completion of the building in granite the entire east front may be made mathematically correct by

resetting a few of the connecting stones, and the errors in the west front, the portico of which is two inches below the proper level, avoided. Meantime the difference cannot be detected save by the most minute examination.

I propose to complete the building with a stone balustrade, as originally intended, instead of the galvanized iron work used by the late supervising architect on the west wing, and, while so doing, correct a serious error in architecture and construction that has been committed on the south front, which must be remedied in order to preserve the building. The architect of the original building, Robert Mills, esq., was compelled to increase the sub-base of the balustrade to double the usual height, in order to obtain a full view from the opposite side of Fifteenth street, that being the only point from which the building could then be seen; as the roof was of copper, no structural difficulties were created thereby. That these were the reasons that induced Mr. Mills to give such an excessive height to the sub-base in opposition to architectural rule, I have no doubt, and am confirmed in this belief by the fact that the sub-base was so constructed as to be easily reduced to a proper height in case the plan at that time discussed of opening the area bounded by New York and Pennsylvania avenues and Fourteenth and Fifteenth streets, as a public park, was ever carried out.

The extension of the Treasury, and the use of slate as a roofing material, changed these conditions, and made it necessary, both in a constructive and artistic sense, to reduce the sub-base to the proportions required by architectural law and good taste. Unfortunately, this was either overlooked or the reasons of the original designer misapprehended. The result is shown in the overloaded appearance of the entablature, and the leaks that unavoidably follow each severe snow. As this difficulty must be remedied, (which, fortunately, can be done at a slight expense,) I have decided to construct the balustrade of the north front in accordance with the above views.

The estimates prepared at my last annual report were based on the understanding that nearly all the granite work for the north wing had been delivered by the contractors, and such was the exhibit of the books. On commencing operations it was found that my predecessor had varied the original plans without authority and in an unwarrantable manner. Some portion of the granite ordered was worthless for use in the building and involved a heavy expenditure to make it available. Some of these changes I was unable to rectify without too great an expense, as the omission of the sills on the court-yard front and the use of ashlar work on the small eastern portico. The moulded work and belt courses have however been recut to the same design as the remainder of the work, the windows restored to their original width, and the north front completed in entire accordance with the remainder of the building. These difficulties have greatly increased the cost of the granite work, as will be seen by reference to the table of expenditures. In this connection I desire to express my thanks to the contractor for the granite work, C. P. Dixon, esq., for his liberal conduct in relinquishing the orders previously given for work not in accordance with the original design. The ashlar work and window and door dressings ordered by my predecessor for the north portico recess, by which the architectural harmony would have been entirely destroyed, had been delivered and paid for at a cost of \$13,334. This work Mr. Dixon took back at the price paid him, and undoubtedly at great pecuniary loss. I am aware of no other motive on his part than a desire to save this unrivalled building, with which his name is identified, from mutilation.

The only change in the construction, aside from those already specified, is in the substitution of wrought iron beams with segmental arches, as in the remainder of the building, for the brick groining used in the south and west wings as ceiling of the cellar and support for the basement floor. The principal advantage of this change is in avoiding the great thrust on the outer walls, which has affected to a considerable degree the walls of the west wing. The

plan I have adopted is also in accordance with the principles of construction exemplified in classic architecture, which from the absence of buttresses is not fitted to resist the thrust of groined work, which is more costly and possesses, as far as I am aware, no advantage whatever in this instance.

The work has progressed rapidly and satisfactorily, and will, unless the weather should prove more than ordinarily unseasonable, be under roof this year, in accordance with my promise to you last spring. Great surprise has been manifested at the unexampled rapidity with which the work has progressed. The explanation is a simple one. All branches of work have moved forward simultaneously and without delaying and embarrassing each other. The plans have been correct; the supplies of material prompt and ample; no time has been lost in correcting blunders and rebuilding, or in waiting for articles, the want of which had not been foreseen; and, lastly, there has been a thorough and hearty co-operation by the mechanics and laborers employed, to whom I owe my thanks, especially to the assistant superintendent and the various master mechanics, for their cordial support and untiring exertions.

Many fears having been expressed as to the stability of the work, and predictions made of damage by settlement in consequence of the unwonted rapidity of its erection, I do not fear to challenge the most careful comparison between the character and durability of the work performed under my supervision and that of my predecessors, or to assert that the prognostications will prove as untrue in this case as the assertions of the same parties that the work could not be done in the time stated by me. I believe, also, that an examination of the work will convince any unprejudiced person of the utter folly or malice of these predictions.

Some estimate may be formed of the magnitude of the work from the fact that, although the space covered is but 19,960 square feet, the following amounts of material have been used in its construction since April 1, 1867, viz: 1,750½ yards concrete, 2,242,000 bricks, 30,000 cubic feet rubble masonry, 80,000 cubic feet granite, 262,321 pounds iron beams, 387,608 pounds cast-iron work, 20,700 pounds wrought-iron anchors, 159,540 feet timber for scaffolding, centres, and platforms. The amount of excavation performed is 15,000 cubic yards.

The design for the approaches to the north front, from the peculiar and unfortunate location of the building, has been a difficult problem, and one that has involved much thought and careful study. After the preparation of many experimental designs, I have perfected plans that will, in my opinion, not only overcome the difficulty of situation, but render the north front the most attractive and elegant of the building, the effect being mainly produced by that thorough harmony between the building and its surroundings which I have endeavored to produce, I trust with success. I deem it my duty, in this connection, to urge in the strongest manner the condemnation of a strip of land sixty-one (61) feet wide on the east side of Fifteenth street, between New York and Pennsylvania avenues, and the removal of the street a corresponding distance from the treasury building. I am aware that this will be considered by persons who have not investigated the question an extravagant and chimerical plan, but I feel confident that it is the only correct solution of the difficulties attending the present location of the building, and that it will, in the end, prove the cheapest. It will probably be urged that the expense will be great; but it should be recollected that the building has already cost \$5,350,000, and that it would, after so great an expenditure, exhibit little judgment to ruin the appearance of the structure on the plea of saving the few thousand dollars that will be required to complete the surroundings in an appropriate manner. It is obvious that the street must be removed as recommended so as to enable the construction of an area on the east side, or the grade of Fifteenth street reduced. In the latter case, it is probable that the damages claimed by the various parties owning property on that and the adjoining streets affected by the change of grade would be nearly as great as by the former plan,

while the results would, like all half measures, please no one. The accompanying plats explain my views fully, and I invite for them a careful and impartial consideration.

I desire to call special attention to the injury that has been caused by the introduction of steam machinery into the building, and the conversion of the cellar and basement stories into manufacturing establishments. The building, though strong and durable when used for its legitimate purposes, is not fitted to resist the great vibration of the machinery now in use, and which, if continued, must in a comparatively short space of time seriously injure this structure. The atmosphere of the building is at times charged with offensive odors and gases productive of sickness, and portions of the building are rendered in a measure unfit for occupancy.

The machinery in question was introduced in an emergency that permitted little weight to be given such considerations; but it appears to me, that emergency having passed, the damage which its continued use involves should no longer be permitted.

But a small part of the limited appropriation made for the fencing and improvement of the grounds south of this building has been expended, though a large amount of work has been performed. The marshy land has been raised four feet over its principal portion, and the avenue west of the building has been continued towards Seventeenth street. The improvements have been made by the use of the earth and gravel obtained in the excavation of the north wing. It is hoped that the various shops of the treasury extension will be removed early next spring, and the grounds placed in a suitable and creditable condition. The improvements in progress will cost but a small sum, and render this portion of the city a delightful resort for both citizens and strangers.

The constant and indispensable use of photography in reproducing the various designs and drawings of this office, and the necessity for the removal of the temporary and dilapidated structure in which these operations have heretofore been performed, induced me to erect a neat and ornamental wooden building for that purpose, the amount to the credit of the photographic fund being ample for the purpose.

CUSTOM-HOUSE, ALEXANDRIA, VIRGINIA.

This building is of brick, with cast-iron dressings, and has been much neglected, the iron being badly corroded. The exterior and interior have been thoroughly painted, cleaned, and repaired, and a sewer constructed. The old galvanized iron roof still remains, and will probably last a few years longer. With this exception the building is in excellent condition.

CUSTOM-HOUSE, BURLINGTON, VERMONT.

This building was completed in 1857 at a cost of nearly \$54,000, and covered with a galvanized iron roof, which proved worthless, and was replaced in 1862 by a covering of coal-tar and gravel. As might have been anticipated, continual difficulty and expense followed the adoption of this paltry expedient, until the roof would no longer afford even a partial protection from the weather. As the building was deficient in room, it was decided to obtain the additional space required by the addition of a mansard roof, which also improves the appearance of the building. The repairs are progressing, and will, it is hoped, be completed this season.

CUSTOM-HOUSE, CLEVELAND, OHIO.

This building has been thoroughly renovated, repaired, and, excepting the roof, placed in excellent condition. The galvanized iron roof will probably last a few years longer. A new and efficient heating apparatus has been introduced,

ample coal vaults constructed, and the post office rearranged to meet the wants of that department; the fragments of iron fence in the rear of the building removed, and the enclosed spaces, formerly used as receptacles for rubbish, added to the street, which has been in return handsomely graded by the city authorities, free of expense to the department. The building is admirably located, and is an ornament to the city.

CUSTOM-HOUSE, CHARLESTON, SOUTH CAROLINA.

This magnificent marble structure, that is in workmanship unsurpassed by any building within my knowledge, is now being fitted by work of a cheap and temporary character for the use of the customs, internal revenue, and assistant treasurer's offices, the limited amount of money appropriated rendering any other plan impossible. It is hoped that the building will be ready for occupancy before the end of the present year. The premises have been partially cleaned of rubbish, and fenced with a plain wooden fence. A large amount of valuable marble work, including the richly carved capitals, is lying on the premises. Much has been irretrievably injured, and, as the principal portion of the work necessary to complete the structure (excepting the dome, which it is not proposed to complete) is on hand, I would strongly recommend the appropriation of a small sum in order to complete the exterior, as a matter of economy.

CUSTOM-HOUSE, CAIRO, ILLINOIS.

Work was commenced in December, 1866, and has progressed as rapidly as the very unfavorable weather and the difficulties of location would permit, the basement walls being nearly completed. The "siep" water that percolates through the levees at high stages of the river, having covered the lot during the spring and earlier summer months, rendered any other operations than the preparation of material impossible. It was found necessary to raise a sufficient portion of the lot above the reach of "siep" water to afford space for the shops and the storage of material, and it was deemed advisable to raise the main floor of the building to the levee, instead of the present city, grade. The former will probably before many years be adopted as the standard grade, and as, in view of this fact, a larger portion of the best buildings conform to the levee grade, it was believed that the interests of the government demanded the adoption of that plan.

The building was also extended twenty-five feet in length, at the request of the congressional delegation, the building originally designed being considered too small for the business of the city. Its increase from two to three stories has also been strongly urged. I am of the opinion that, as additional space will undoubtedly be needed at some future time, it would be desirable to accede to the request. The architectural effect of the structure would undoubtedly be greatly increased by such a course.

Proposals were obtained for the stone for the foundations and basement walls, the lowest being \$5 50 per yard for an inferior grade of sandstone. They were all rejected, and a superior and durable quality of limestone was purchased at the quarries near Cave-in-rock for \$2 25 per yard. The expense of delivery has increased its cost to \$5 per yard. The superstructure will be of the freestone so extensively used in Cincinnati and Louisville, from the Buena Vista quarries.

Favorable contracts have been made for all the material, and the work is believed to be progressing in a creditable manner, and the management of the superintendent to be entirely satisfactory, no inspection having been made this fall.

CUSTOM-HOUSE, GALVESTON, TEXAS.

This is a handsome building of pressed brick, with cast-iron dressings. The latter material, from exposure to the salt atmosphere, oxidizes badly. The

building has been painted and repaired, a new and durable tin roof substituted for the galvanized iron covering, the lot fenced, and the premises placed in creditable condition.

CUSTOM-HOUSE, GEORGETOWN, DISTRICT OF COLUMBIA

The galvanized iron roof of this building has been replaced by an excellent copper one, and the galvanized cast-iron cornice by a granite one corresponding to the rest of the building, which is of that material. The building has also been thoroughly painted and repaired, and is now a neat and creditable structure.

CUSTOM-HOUSE, MILWAUKEE, WISCONSIN.

This building is now undergoing a thorough repair and renovation, which was much needed. A low-pressure steam heating apparatus is being introduced into the building, the present apparatus being worthless.

This building affords an instance of the want of judgment exhibited in placing fine stone structures adjacent to ordinary buildings. The roof was destroyed by fire in 1859, and the building seriously damaged. The roof was replaced by one of copper, but the damage to the exterior of the building has remained. Steps have been taken to remedy this neglect.

CUSTOM-HOUSE, MIDDLETOWN, CONNECTICUT.

This building has been thoroughly remodelled. A new mansard roof has been added, in order to obtain storage room, the old roof being worthless. The building is well arranged and convenient. A sewer to the river was constructed, the work being done thoroughly, and the whole of the improvements made in a satisfactory manner and at a very moderate expense.

CUSTOM-HOUSE, NEW YORK, N. Y.

Considerable improvement has been made in this badly-arranged and inconvenient, though durable and costly, building. A new tin roof has been substituted for the former galvanized iron covering; the upper stories that were occupied by the American Bank Note Company until May 1, 1866, are now being refitted and arranged, the defective ventilation of the rotunda improved, the heating apparatus repaired and extended to the upper stories, and the interior thoroughly cleaned and painted.

Additional room has been obtained in the basement and principal stories by the removal of the awkward stairways on Exchange Place, and communication provided between the different sections of the upper stories. Other minor improvements have been made, and arrangements perfected to place the whole building in good condition.

CUSTOM-HOUSE, NEW ORLEANS, LOUISIANA.

Additional rooms in this immense and unsightly structure have been fitted up in a cheap and temporary manner, to accommodate the rapidly-increasing business of this port. The basement has been drained, paved, and rendered available for the storage of goods, the court-room improved, and the building placed in as good condition as was possible with the limited amount of appropriation available.

CUSTOM-HOUSE, OGDENSBURG, NEW YORK.

Work was commenced on this building in October, 1866, and has been carried on uninterruptedly and to the entire satisfaction of this office, though, in consequence of the difficulty of procuring a sufficient number of stonecutters, the progress of the work was not as rapid as expected. It is believed there

will be no difficulty in completing the building during the coming season. The basement and first-story walls will be completed this year.

The original design for this structure contemplated a building of pressed brick, with stone dressings. The exorbitant price demanded for, and the inferior quality of, the former material determined the department to use stone. Proposals were accordingly invited. The results were not satisfactory; but, after many unsuccessful efforts to procure better terms, I was reluctantly obliged to contract with Messrs. Worthington & Son, of Cleveland, Ohio, at eighty and ninety cents per cubic foot for the stock, the material being the Cleveland (Ohio) sandstone. Nearly all has been delivered, and is of superior quality.

The management of this work has been very creditable to the judgment and energy of the superintendent. The stone for the foundations and basement was quarried, and the stone-work of the superstructure is being cut under his supervision. The proposals for lumber were so exorbitant that all were rejected, and purchases have been made in open market at an average of one-half the lowest bid.

CUSTOM-HOUSE, PROVIDENCE, RHODE ISLAND.

This building has been thoroughly repaired, cleaned, and renovated. Admirable accommodations have been provided for the collector and assessor of internal revenue, and the ventilation and arrangement of the court-room improved. The building is now in excellent condition.

CUSTOM-HOUSE, PORTLAND, MAINE.

Operations were commenced in March last, and have been vigorously prosecuted ever since, under extraordinary and unexpected difficulties. The building occupies the entire block bounded by Commercial, Custom-house, Fore, and Pearl streets, being three stories on Commercial and two on Fore street, the grade of the streets rising rapidly from the former to the latter. The ledge of rock on which the building stands falls rapidly from Fore street to the bay, in many places at an angle of more than forty-five degrees, the rock at the upper end requiring to be blasted some four feet in order to obtain sufficient depth for the basement story, while the ledge at the lower end was found to be thirty-nine feet four inches below the same level, or over twenty-four feet more than was anticipated, no means of testing the nature of the foundations being available at the time. I was strongly urged to pile the foundations at the lower end; but as, in my opinion, the solid rock at one end, and piles driven through a debris of street scrapings, old logs, &c., at the other, would be anything but desirable or creditable, I determined to reach the ledge at all points. The work being carried some twenty feet below high tides, from which the porous nature of the soil afforded no protection, necessitated the construction of a coffer-dam of piling and the constant use of two steam pumps.

All difficulties have, however, been surmounted, and the foundation walls nearly completed. The building will be of Concord (New Hampshire) granite, the contract for which has been awarded to E. C. Sargent, esq., of Boston. It is hoped it will be under roof next season. I cannot too highly praise the faithfulness, capacity, and management of the superintendent.

CUSTOM-HOUSE, ST. PAUL, MINNESOTA.

An admirable site has been obtained for this building, and apparently, contrary to the usual experience, entirely satisfactory to all parties. The magnificent bed of limestone on which the city is built underlies the whole lot at a depth of twenty inches below the surface, and, as the stone is of equal quality to any in the neighborhood, orders have been given to work the excavation by

experienced quarrymen, and it is expected that all the material for the other walls, except the trimmings, will be procured from the excavation. As the whole of the building will rest on a solid rock, it is believed that it may be more expeditiously and economically erected than any other now in progress.

CUSTOM-HOUSE, ST. LOUIS, MISSOURI.

In my last report I called attention to the bad condition and unsuitable nature of this building, and recommended its sale and the erection of a convenient and suitable structure. I have no reason to change the views then expressed. During the past year efforts have been made to improve the condition of the building; but the principal defects are radical, and cannot be remedied. The post office and office of the assistant treasurer have been remodelled and improved; the principal portion of the interior painted and cleaned; the dark halls in the upper story have been lighted by sky-lights; the areas on Olive street have been improved and the pavements re-laid; the private alley belonging to the department, that had been used only as a passage-way for the adjoining property-holders, has been closed, and coal-vaults and closets erected thereon. Other minor improvements have been made; but at least one-third of the building is practically worthless, the interior arrangements being so injudicious and the location of the building so unsuitable.

CUSTOM-HOUSE, WILMINGTON, NORTH CAROLINA.

The interior has been remodelled, much valuable space gained, and the building placed in comfortable condition. The copper roof is badly damaged, and must be removed and replaced by a good tin covering, the value of the old material being ample to defray the expense.

CUSTOM-HOUSE, WHEELING, WEST VIRGINIA.

This building has been thoroughly repaired and renovated during the past season. A new roof of slate has been constructed, and the fences and premises placed in good condition. The work has been well done, and at a very moderate cost.

COURT-HOUSE, BOSTON, MASSACHUSETTS.

This building is badly constructed and poorly adapted to the wants of the government, the rooms occupied by the judges being almost uninhabitable from want of light and ventilation. New windows have been cut and some repairs made, but it was deemed desirable to defer the completion of the necessary improvements until another season.

COURT-HOUSE, DES MOINES, IOWA.

Work was commenced on this building in June of this year. Great difficulty has been experienced in procuring good material at anything like satisfactory rates. The exorbitant price demanded for small stone induced me to use the clean coarse gravel, so common in the neighborhood, for the concrete foundations. The city being built on an alluvial deposit, their stability will be severely tested. The foundations and a portion of the basement walls have been laid, but the progress and character of the work have not been quite satisfactory, from the extreme difficulty of procuring competent workmen. Steps have, however, been taken which it is believed will obviate all cause of complaint.

COURT-HOUSE, MADISON, WISCONSIN.

This building, for which an appropriation was made as early as 1857, was commenced in August last, on a beautiful lot, the donation of Elisha W. Keyes,

esq., and, though not so commanding a site as the one originally selected, at \$5,000, it is believed to be an admirable and advantageous location.

Proposals were obtained for stone for the foundations and basement walls. The lowest bid for any suitable stone was eighty-three cents per cubic foot. All the bids were at once rejected, and offers of the same stone subsequently obtained at forty cents per foot. The proposal, even at this price, was declined, and a purchase subsequently made of the finest quarry in the neighborhood, including twenty acres of land, for \$1,500. A large quantity of admirable stone from this quarry has already been delivered in the city at fifteen cents per cubic foot. It is proposed to construct the whole of the superstructure of stone from this quarry. The selection of the superintendent has proved an admirable one, and the work is progressing satisfactorily. It is hoped the basement walls will be up this year, and the building be under roof the coming season.

COURT-HOUSE AND POST OFFICE, PHILADELPHIA, PENNSYLVANIA.

The interior of the post office has been rearranged and refitted, and, together with the halls and vestibules, repaired, repainted and renovated. Arrangements have been made to replace the felt and gravel covering of that portion of the building on Library street with a good tin roof. The entire building is now clean, comfortable and, with the exception of the roof, in excellent repair.

COURT-HOUSE, PORTLAND, MAINE.

This building is being erected on the site of the custom-house, which was irretrievably injured during the disastrous conflagration of 1866. The removal of the old building was commenced in June last. It was soon found that the granite, of which the exterior walls were constructed, was disintegrated and destroyed by the action of the fire; even those blocks that were to all appearance uninjured proving worthless. It was originally believed that sufficient material could be saved for the construction of the basement walls of the new custom-house, but the condition of the granite rendered it necessary to abandon this plan. It was also intended to use the cellar walls of the old building, but on removing the superstructure it was found that they were unsuitable, and I was very reluctantly compelled to remove them and rebuild from the foundations. The old material proved of little value and, save the iron columns, beams and brick, useless in the erection of the new structure.

The contract for the stone work of the exterior walls has been awarded to Messrs. Galvan, Currie & Carew, of Boston, the stone being of white marble from the quarries of the North Middlebury Marble Company, at Middlebury, Connecticut, and is of very fine quality, equal, if not superior, to any American marble I have ever inspected. It is hoped that the basement story will be completed this fall, and that the roof will be finished before another winter. The work has progressed to the entire satisfaction of this office—the custom-house and this building being under the charge of the same superintendent.

COURT-HOUSE, SPRINGFIELD, ILLINOIS.

This building has progressed satisfactorily since the date of my last report, under the management of the present able and accomplished superintendent, and would have been roofed this fall, as anticipated, but for the change of the design from a two story to a three story building, the former having been found inadequate for the proper accommodation of the various officers and the transaction of the business of the city. It was therefore decided—on the urgent request of the Hon. S. M. Cullom, and the officers for the accommodation of whose business the building was designed—to increase its height, which will afford ample room and add much to the beauty of the structure.

Proposals for the cut stone of the exterior were obtained by advertising in

Chicago and Springfield, the lowest bid being that of Buckmaster & Co., who proposed to furnish stone from the Joliet quarries for the sum of \$72,472 63.

This was deemed an excessive price, and the work was readvertised and the contract awarded to Gustav Thym for \$50,562, the material being the Nauvoo marble, which is believed to be superior to any other stone that can be procured in that section, hardly to be surpassed by any in the country. The appearance and quality of the material and workmanship on this building have brought this hitherto neglected material into notice, and has induced its selection for the new State capitol at Springfield. Considerable difficulty has been experienced in procuring a sufficient number of competent workmen, and much delay and expense have been caused by the difficulties in regard to the hours of labor that have so generally affected building operations in the State of Illinois during the present season. It is expected the building will be finally completed during the coming year.

MARINE HOSPITAL, CHICAGO, ILLINOIS.

Many efforts were made, without success, to obtain a site for this building, the erection of which was authorized by the act of June 20, 1864; but no property to which a satisfactory title could be given could be obtained until January 22, 1867, when ten acres of land on the lake shore was purchased of Hiram C. Todd for \$10,000. The title was approved and perfected on the 8th of July following, and arrangements immediately made for the commencement of operations.

The difficulty of obtaining material has prevented any great progress this fall, but it is believed that no serious obstacle exists to prevent its completion by the winter of 1868, or the following spring.

The building will be of rough stone from the Joliet quarries, and will be completed in the most durable manner. Great attention has been given to the ventilation, and it is believed that in this, as in other requirements of a first class hospital, it will be second to none in the country.

MARINE HOSPITAL, CHELSEA, MASSACHUSETTS.

An appropriation of \$40,000 was made in 1866 for the repairs of this building, the improvements contemplated being a mansard roof, the removal of the cast-iron dressings and the substitution of granite, and other work necessary to protect the exterior of the building from the weather and place it in complete repair.

I stated in my last report that the work was progressing favorably. I regret to be under the necessity of stating that the amount of the appropriation has been far exceeded, without the authority or knowledge of this office, and submit the following explanation:

The physician in charge having for some time urged the importance of providing additional space for the accommodation of patients, it was decided in making the repairs to construct a mansard roof, in order that an additional story might be obtained when it was needed; but no estimates were made for its completion, the department not being fully satisfied that additional room was indispensable. During the progress of the work the completion of the additional story was repeatedly urged by the physician, but declined, on the ground that the appropriation was insufficient. Under the apprehension of a visitation of epidemic cholera, and the belief that the additional space was indispensable, he induced the superintendent to proceed with the work, which, though necessary, was unauthorized. Immediately upon these facts coming to the knowledge of this office, work was suspended.

The work has, however, been well performed, and the hospital is now one of the finest in the country. I recommend the appropriation of a sum sufficient to satisfy all liabilities and complete the small amount of work yet remaining.

MARINE HOSPITAL, LOUISVILLE, KENTUCKY.

The remodelling of this building, which has been closed for the past four years in consequence of the defects of the drainage and ventilation, was commenced on the first of this month. Great difficulties were experienced in obtaining the right of sewerage, the delay in commencing operations being entirely due to this cause. Satisfactory arrangements have, however, been made, and the work is progressing finely. The building will be provided with the improved hot-water heating apparatus of Bartlett, Robbins & Co., of Baltimore, and no pains spared to make it as convenient, comfortable, and creditable as the construction of the building will permit. It is hoped the work will be finished this season.

BRANCH MINT, CARSON CITY, NEVADA.

In my last report I stated that the work was progressing rapidly, and that though the prices of labor and material were higher than was anticipated, no doubt was felt as to the completion of the building during the year. I regret to state that these anticipations were not realized. In January last work was suspended by order of the department, its progress compared with the expenditures not proving satisfactory. The superintendent visited this city, and after a full and careful examination he was instructed to resume operations, upon his assurance that he would complete the building for the amount of the appropriation. This he has, however, failed to do, though the work is reported to be of excellent character. An examination of the building and of the expenditures has been ordered, upon which a full report will be made.

The length of time necessary to communicate with the superintendent has rendered it impossible to exercise the supervision over the work that was desired. It is, however, but justice to him to say that no evidence that would warrant any charges against his management is before the department.

BRANCH MINT, NEW ORLEANS, LOUISIANA.

Offices have been fitted up in this building for the accommodation of the assistant treasurer, and the annual rental of \$7,000 saved. The building is in much need of repair. I would strongly recommend an appropriation for that purpose.

BRANCH MINT, SAN FRANCISCO, CALIFORNIA.

An excellent site has been, after much trouble, secured for this building, a hundred vara (275 by 275 feet) lot at the corner of Fifth and Mission streets having been purchased of Eugene Kelly, esq., for \$100,000 in gold. Nothing further can be done until jurisdiction over the site has been ceded by the State of California, when arrangements will be made to commence operations without delay.

ASSISTANT TREASURER'S OFFICE, BOSTON, MASSACHUSETTS.

The news-room of the Merchants' Exchange, in Boston, has been rented as an office for the assistant treasurer at (including an adjoining office) \$8,000 per annum; terms that are extremely favorable, the government having been offered a bonus of \$3,000 per annum for the lease.

This arrangement will not only provide suitable accommodation for the transaction of the business of the assistant treasurer, but will afford the additional space so long needed in the custom-house building. It is hoped the office will be ready for occupancy by January next.

APPRAISERS' STORES, PHILADELPHIA, PENNSYLVANIA.

It is with great gratification that I am enabled to report the commencement of this much needed improvement upon the magnificent lot so long owned by the government, bounded by Second, Lodge, Dock, and Gold streets, and known as the "Pennsylvania Bank property," the sale of which was authorized at a minimum price of \$110,000 by the act approved April 7th, 1866. The property could not, in my opinion, be purchased to-day for less than \$250,000, if it was owned by private parties. The greater part of the material in the old building on the lot will be used in the new structure.

The marble columns composing the porticos of the old bank building have been offered for sale, but the best offers that could be obtained were merely nominal. They were consequently declined. I would respectfully recommend that authority be obtained to donate them for monuments for soldiers' cemeteries. Several applications have been made for them for this use, and as they can be converted into monuments at a small expense, I believe no better disposition can be made of them.

The new building will be 72 by 275 feet, four stories high, the exterior of pressed brick; it will be one of the finest and best arranged buildings in the country. I trust the day is not far distant when similar accommodations will be provided at all the principal ports. The building will be completed during the coming season.

REVENUE STATION, NEW YORK, N. Y.

The wharves at this station were considerably damaged by the floating ice during the past winter. They were repaired and placed in good condition early in the spring, but as the changes made in the revenue service rendered the property no longer necessary to that branch of the public service, it was transferred to the custody of the Light-house Board.

BARGE OFFICE, NEW YORK, N. Y.

An admirable site on the Battery extension has been purchased of the city of New York as a site for the proposed revenue wharf and landing, and for a barge office, for the sum of \$10,000, which is, though a large expenditure will be required to make it available, an extremely low price.

Plans have been prepared and proposals invited for the retaining walls of the pier and wharf; the contract has been awarded to C. P. Dixon, esq., he being the lowest bidder, and work will be commenced as soon as sufficient appropriation can be obtained.

In this connection I desire to call the attention of the department to the desirability of procuring sufficient space on the Battery for the erection of suitable buildings for the entire customs establishment in the city of New York, including the custom-house. The present custom-house, though its purchase was an advantageous and profitable transaction for the government, is not conveniently arranged or well adapted to the transaction of the public business, and is already inconveniently crowded in the executive branches, and will before many years be entirely inadequate for the transaction of the business of the port.

CONCLUSION.

In submitting this report I deem it my duty to say that every facility the law would permit has been granted, and that all my efforts have been cordially and heartily indorsed and sustained by yourself and the other officers of the department.

If I have spoken in the first person, it was not to assume to myself all the merit of what has been accomplished by the bureau, or of the various works mentioned in this report. I have availed myself continually of the admirable judgment of the assistant supervising architect and official computer of this office, B. Oerly, esq., to whom great credit is due for the able manner in which he has performed his duties, his services having been invaluable to me. I desire also to call attention to the valuable services rendered by the chief clerk, Samuel F. Carr, esq., and the efficient manner in which he has performed his duties, and also to express my gratification at the satisfactory manner in which the clerks and draughtsmen have performed their duties, the kindly feeling and harmony that has prevailed, and the marked improvement in the transaction of business.

All of which is respectfully submitted.

Very respectfully, your obedient servant,

A. B. MULLETT,
Supervising Architect.

Hon. HUGH McCULLOCH,
Secretary of the Treasury.

Tabular statement of custom-houses, court-houses, post offices, branch mints, &c., under the charge of this office, exhibiting the cost of site, date of purchase, contract price for construction, actual cost of construction, and the total cost of the work, including site, alterations, and repairs, to September 30, 1867.

Nature and location of the work.	Date of purchase.	Cost of site.	Contract price of construction.	Actual cost of construction.	Total cost to Sept. 30, 1867.	Remarks.
CUSTOM-HOUSES.						
Alexandria, Va., (old).....	Nov. 25, 1820	*\$8,246 46	.....	\$8,246 46	\$8,396 46	
Alexandria, Va., (new).....	May 3, 1856	16,000 00	\$37,149 37	57,913 64	76,588 34	
Bath, Me., (new).....	Feb. 7, 1852	15,000 00	47,594 36	88,831 53	105,004 90	
Bangor, Me.....	June 5, 1851	15,000 00	54,042 44	85,990 99	111,477 92	
Belfast, Me.....	Feb. 24, 1855	5,600 00	17,500 00	30,982 26	37,425 26	
Burlington, Vt.....	Dec. 4, 1854	7,750 00	28,238 40	44,968 74	60,674 98	
Boston, Mass., (old).....	—, 1816	*29,000 00	.....	.....	29,000 00	
Boston, Mass., (new).....	Aug. 29, 1837	190,000 00	.....	884,346 76	1,110,433 47	
Barnstable, Mass.....	Apr. 25, 1855	1,500 00	17,250 00	34,433 71	37,376 91	
Baltimore, Md., (old).....	.....	.....	.....	.....	.....
Baltimore, Md., (new).....	.....	.....	.....	.....	.....
Buffalo, N. Y.....	Jan. 26, 1855	40,000 00	113,892 95	145,839 09	277,127 41	
Bristol, R. I.....	Mar. 13, 1856	4,400 00	17,522 00	22,135 75	28,297 00	
Cleveland, Ohio.....	Apr. 9, 1856	30,000 00	83,500 00	138,236 30	189,373 84	
Charleston, S. C., (old).....	—, 1818	*60,000 00	.....	.....	70,000 00	
Charleston, S. C., (new).....	July 10, 1849	130,000 00	.....	1,939,948 46	2,089,638 46	
Castine, Me.....	Apr. 6, 1833	*1,950 00	.....	1,950 00	2,208 53	
Chicago, Ill.....	Jan. 10, 1855	67,833 88	84,450 00	365,694 18	442,026 46	
Cairo, Ill.....	Apr. 28, 1866	.....	.....	.....	45,939 61	
Cincinnati, Ohio.....	Sept. 24, 1851	50,000 00	.....	242,197 23	351,644 34	
Dubuque, Iowa.....	Jan. 20, 1857	20,000 00	87,334 50	173,607 53	195,605 63	
Detroit, Mich.....	Nov. 13, 1855	24,000 00	103,160 66	190,933 00	208,161 64	
Eastport, Me., (old).....	.....	.....	.....	.....	.....
Eastport, Me., (new).....	July 3, 1847	2,780 00	.....	32,509 60	40,226 22	
Ellsworth, Me.....	Apr. 11, 1855	3,000 00	9,200 00	22,258 47	26,185 22	
Erie, Penn.....	July 2, 1849	*29,000 00	.....	.....	31,641 83	
Galena, Ill.....	Jan. 2, 1857	16,500 00	43,629 00	61,372 44	78,126 94	
Galveston, Texas.....	July 23, 1855	6,000 00	90,509 07	108,359 82	131,133 11	

Tabular statement of custom-houses, court-houses, post offices, branch mints, &c.—Continued.

Nature and location of the work.	Date of purchase.	Cost of site.	Contract price of construction.	Actual cost of construction.	Total cost to Sept. 30, 1867.	Remarks.
Georgetown, D. C.....	Oct. 23, 1856	\$5,000 00	\$41,582 00	\$53,846 45	\$64,913 26	
Gloucester, Mass.....	June 6, 1855	9,000 00	26,596 78	40,765 11	40,785 11	
Key West, Fla.....	July 26, 1833	*4,000 00	-----	-----	8,699 70	
Kennebunk, Me.....	Nov. 19, 1832	*1,575 00	-----	-----	2,141 96	
Louisville, Ky.....	Oct. 7, 1851	16,000 00	148,158 00	246,640 75	294,155 78	
Milwaukee, Wis.....	Feb. 16, 1855	12,200 00	79,870 00	161,779 61	177,732 53	
Mobile, Ala., (old).....	—, 1830	*16,300 00	-----	-----	19,675 07	
Mobile, Ala., (new).....	Oct. 13, 1851	12,500 00	-----	382,159 93	399,380 58	
Middletown, Conn.....	Feb. 8, 1833	3,500 00	-----	12,176 64	32,634 47	
Norfolk, Va.....	Feb. 28, 1852	13,500 00	-----	273,893 75	294,858 03	
New Orleans, La.....	-----	-----	-----	2,929,264 50	2,971,342 74	
Newark, N. J.....	May 30, 1855	50,000 00	75,948 71	109,873 00	162,585 28	
New London, Conn.....	Feb. 18, 1833	3,400 00	-----	14,600 00	20,557 62	
New Haven, Conn., (old).....	Jan. 2, 1818	*5,000 00	-----	-----	8,629 26	
New Haven, Conn., (new).....	June 1, 1855	25,500 00	88,000 00	158,143 50	190,550 00	
Newport, R. I.....	Sept. 29, 1828	1,400 00	-----	9,100 00	12,205 32	
Newburyport, Mass.....	Aug. 9, 1833	3,000 00	-----	23,188 50	23,960 80	
New Bedford, Mass.....	Apr. 13, 1833	4,900 00	-----	24,500 00	32,991 54	
New York, N. Y., (old).....	Jan. 9, 1833	270,000 00	-----	858,846 76	1,308,711 75	Now sub-treasury.
New York, N. Y., (new).....	Apr. 25, 1865	*1,000,000 00	-----	-----	1,162,811 49	
Oswego, N. Y.....	Dec. 15, 1854	12,000 00	77,255 00	114,012 03	133,172 26	
Ogdensburg, N. Y.....	Feb. 4, 1857	8,000 00	-----	-----	59,035 49	
Portsmouth, N. H., (old).....	Aug. 17, 1817	*8,000 00	-----	-----	8,000 00	Sold May 11, 1867.
Portsmouth, N. H., (new).....	June 20, 1857	19,500 00	82,728 96	145,046 91	165,750 96	
Portland, Me., (new).....	-----	35,000 00	-----	-----	73,620 64	
Portland, Me., (old).....	July 5, 1849	*149,000 00	-----	-----	205,337 23	
Petersburg, Va.....	July 12, 1855	15,000 00	66,657 10	84,664 88	102,240 38	
Pensacola, Fla.....	-----	-----	39,181 07	49,177 43	51,920 43	
Philadelphia, Penn.....	Aug. 27, 1844	*257,300 00	-----	-----	299,051 33	
Pittsburg, Penn.....	Sept. 7, 1852	10,253 00	39,866 00	99,747 00	119,942 36	
Plattsburg, N. Y.....	Nov. 22, 1856	5,000 00	48,755 43	66,425 17	73,281 42	
Providence, R. I., (new).....	Dec. 15, 1854	16,000 00	151,000 00	209,841 71	260,831 49	

Providence, R. I., (old)	Nov. 26, 1817	3,000 00	-----	7,504 00	13,642 26
Plymouth, N. C.	Dec. 24, 1834	*2,506 00	-----	-----	2,932 70
Richmond, Va.	Mar. 16, 1853	61,000 00	110,000 00	194,404 47	258,963 32
San Francisco, Cal.	Sept. 5, 1854	150,000 00	400,000 00	628,581 49	790,712 92
Sandusky, Ohio.	Nov. 29, 1854	11,000 00	45,708 10	64,019 41	73,310 62
Savannah, Ga.	Dec. 16, 1845	20,725 00	-----	156,434 35	177,659 35
Salem, Mass.	June 23, 1818	5,000 00	-----	14,271 77	35,747 74
Sackett's Harbor, N. Y.	-----, 1814	*2,500 00	-----	-----	2,500 00
St. Louis, Mo.	Oct. 31, 1851	37,000 00	336,309 07	321,987 08	382,876 84
Suspension bridge, N. Y.	May 25, 1867	*6,000 00	-----	-----	6,030 00
St. Paul, Minn.	Apr. 10, 1867	16,000 00	-----	-----	16,115 70
Toledo, Ohio.	Nov. 29, 1854	12,000 00	45,708 10	64,558 11	76,578 11
Wilmington, N. C.	Mar. 19, 1819	*15,000 00	-----	42,039 75	59,391 25
Wilmington, Del.	Nov. 26, 1852	3,500 00	29,234 00	40,146 34	44,412 34
Wiscasset, Me.	Nov. 3, 1848	*2,000 00	-----	-----	8,178 15
Wheeling, W. Va.	Nov. 29, 1854	20,500 00	80,159 97	96,618 64	125,076 76
Waldoboro', Me.	Nov. 9, 1852	2,000 00	15,800 00	22,824 68	23,132 93
MARINE HOSPITALS.					
Burlington, Iowa.	Jan. 29, 1856	4,500 00	15,978 00	24,595 59	29,396 84
Chelsea, Mass.	-----, 1858	50,000 00	122,185 39	233,015 31	326,300 10
Chicago, Ill.	Jan. 22, 1867	10,000 00	-----	-----	15,502 20
Cleveland, Ohio.	Oct. 11, 1837	12,000 00	20,000 00	79,972 05	110,036 92
Detroit, Mich.	May 19, 1855	23,000 00	54,637 12	78,215 14	104,464 71
Evansville, Ind.	Apr. 29, 1853	6,000 00	40,000 00	57,730 22	65,834 57
Galena, Ill.	Aug. 20, 1856	5,052 00	29,862 00	48,202 93	53,849 58
Key West, Fla.	Nov. 30, 1844	1,000 00	}	25,600 00	32,856 31
	Sept. 10, 1833	1,000 00			
Louisville, Ky.	Nov. 3, 1842	6,000 00	-----	53,591 28	61,605 02
Mobile, Ala.	June 20, 1848	4,000 00	-----	51,400 00	58,540 00
Natchez, Miss.	Aug. 9, 1837	7,000 00	-----	59,785 37	66,785 37
Napoleon, Ark.	Sept. 15, 1837	1,000 00	-----	58,220 80	62,431 02
Norfolk, Va.	-----, 1834	*7,464 97	-----	-----	9,510 01
New Orleans, La.	July 23, 1855	12,000 00	429,395 79	496,162 05	527,934 34
Ocracoke, N. C.	-----, 1844	*8,927 07	-----	-----	9,227 07
Pittsburg, Penn.	Sept. 7, 1842	10,253 00	-----	50,420 32	66,985 05
Paducah, Ky.	Dec. 27, 1842	1,000 00	-----	49,625 00	63,458 41
Portland, Maine.	May 30, 1855	11,000 00	66,200 00	84,758 73	104,470 86

*Building and site.

Sold June 11, 1867.

Old building destroyed by fire in 1840;
new building erected on site.

Burned Oct. 9, 1866.

Sold June 20, 1867.

Sold February 28, 1867.

Building destroyed by fire, 1862. Lot
sold July 28, 1867.

Tabular statement of custom-houses, court-houses, post offices, branch mints, &c.—Continued.

Nature and location of the work.	Date of purchase.	Cost of site.	Contract price of construction.	Actual cost of construction.	Total cost to Sept. 30, 1867.	Remarks.
St. Mark's, Fla.....			\$16 444 00	\$24, 196 20	\$25, 758 00	Transferred to War Department, August 26, 1867.
San Francisco, Cal.....	Nov. 13, 1852	\$600 00		224, 000 00	230, 825 54	
St. Louis, Mo.....				85, 712 63	93, 267 45	
Vicksburg, Miss.....	Mar. 28, 1854	4, 500 00	57, 021 02	67, 525 16	72, 275 16	
Wilmington, N. C.....	Mar. 3, 1857	6, 500 00	28, 968 25	37, 346 04	43, 897 44	
COURT-HOUSES, ETC.						
Baltimore, Md.....	May 30, 1859	50, 000 00	112, 808 04	205, 176 97	244, 132 54	Donated by citizen. Remodelling.
Des Moines, Iowa.....	Oct. 16, 1866	15, 000 00			28, 964 20	
Indianapolis, Ind.....	Jan. 26, 1856	17, 160 00	98, 983 79	157, 611 07	195, 748 53	
Memphis, Tenn.....	June 6, 1860	15, 000 00			15, 143 90	
Madison, Wis.....	Mar. 25, 1867				11, 586 60	
Portland, Maine.....					33, 846 60	
Philadelphia, Penn.....	Oct. 6, 1860	*161, 000 00		73, 473 40	241, 193 08	
Rutland, Vt.....	Jan. 20, 1857	1, 400 00	52, 827 00	71, 324 43	73, 167 60	
Springfield, Ill.....	Jan. 20, 1857	6, 000 00			101, 043 73	
St. Augustine, Fla.....						
Windsor, Vt.....	Jan. 20, 1857	4, 500 00	49, 300 00	71, 347 32	85, 121 12	
UNITED STATES MINTS, ETC.						
Philadelphia, Penn.....	Apr. 30, 1829	*37, 133 33			230, 508 03	
San Francisco, Cal.....	May 2, 1854	*283, 929 10			300, 000 00	
New Orleans, La.....					614, 825 88	
Charlotte, N. C.....				86, 849 82	101, 699 02	
Dahlonega, Ga.....				69, 588 33	69, 588 33	
Carson City, Nev.....					95, 377 40	
Denver City, Col.....	— —, 1862				93, 377 62	
Assay office, N. Y.....	Aug. 21, 1854	*530, 000 00			531, 758 47	

San Francisco, Cal., (new).....	Jan. 1, 1867	100,000 00	-----	-----	100,631 40	
MISCELLANEOUS.						
Treasury extension.....					5,029,256 34	
Penitentiary, Utah.....					53,361 90	
Capitol, New Mexico.....					57,851 20	
Penitentiary, New Mexico.....					20,000 00	
Staten island warehouses.....	— —, 1802	15,073 83			129,360 72	
N. Orleans quar. warehouses.....			31,984 00		39,865 12	Transferred to Light-house Board.
Boarding station, S. W. Pass....	Nov. 6, 1856	3,500 00			3,500 00	
Boarding station, Pass à Loutre.....			10,900 00		12,000 00	
Atlantic dock stores, N. Y.....	Feb. 19, 1857	100,000 00			100,000 00	Buildings and wharves sold May 22, 1867.
San Francisco appraisers' stores.....			53,500 00		99,966 19	
Philadelphia appraisers' stores....					22,879 11	
Pine street building, N. Y.....		11,137 60			11,137 60	
Barge office, N. Y.....	Mar. 30, 1867	10,000 00			12,802 04	

*Building and site.

Tabular statement of appropriations for the erection or repair of public buildings under control of this office, showing available balance September 30, 1867.

Nature and location of the work.	Available Sept. 30, 1866.	Appropriated 1866-'67.	Authorized and expended 1866- 1867.	Available Sept. 30, 1867.	Remarks.
CUSTOM-HOUSES.					
Astoria, Oregon.....		\$25,000 00		\$25,000 00	
Bangor, Me.....	\$36,183 00		\$263 40	35,919 60	
Buffalo, N. Y.....	10,634 92				Transferred to appropriation for repairs and furniture.
Charleston, S. C.....	10,000 00	25,000 00	19,355 00	15,645 00	
Cairo, Ill.....	49,975 00		45,914 61	4,060 39	
Chicago, Ill.....	7,526 86				Transferred to appropriation for furniture, &c.
Cincinnati, Ohio.....	328 87				Transferred to appropriation for repairs, &c.
Dubuque, Iowa.....	98 42		3,942 68	756 72	\$4,600 98 received from Evansville, Ind., M. Hosp'l.
Detroit, Mich.....	1,650 87				Transferred to appropriation for repairs, &c.
Ellsworth, Me.....	1,412 36				Transferred to appropriation for repairs, &c.
Georgetown, D. C.....	483 50				Transferred to appropriation for repairs and furniture.
Island Pond, Vt.....	10,000 00			10,000 00	
Knoxville, Tenn.....	96,568 19			96,568 19	
Machias, Me.....		20,000 00		20,000 00	
Middletown, Conn.....	5,000 00	6,600 00			Transferred to appropriation for repairs and furniture.
Newport, Vt.....		10,000 00		10,000 00	
New Orleans, La.....	6,465 56	10,000 00	16,465 56		
New York, N. Y.....		37,000 00			Transferred to appropriation for repairs and furniture.
New Haven, Conn.....	1,029 60				Transferred to appropriation for repairs.
Nashville, Tenn.....	104,215 69		15 30	104,200 39	
Ogdensburg, N. Y.....	108,471 85		51,685 49	56,786 36	
Portsmouth, N. H.....	629 04				Transferred to appropriation for repairs.
Portland, Me.....	123,638 63		73,620 64	50,017 99	
Philadelphia, Pa.....	21,436 58			21,436 58	
Perth Amboy, N. J.....	20,625 34			20,625 34	

Providence, R. I.	3,000 00				Transferred to appropriation for repairs.
Suspension Bridge, N. Y.		6,000 00	6,000 00		
Sandusky, Ohio	1,158 63				Transferred to appropriation for repairs.
St. Louis, Mo.	11,383 78				Transferred to appropriation for repairs.
St. Albans, Vt.	10,000 00			10,000 00	
St. Paul, Minn.	50,000 00		16,115 70	33,884 30	
Toledo, Ohio	13,409 33			13,409 33	
Wheeling, W. Va.	218 42				Transferred to appropriation for repairs.
Wiscasset, Me.		25,000 00		25,000 00	
MARINE HOSPITALS.					
Chelsea, Mass.	26,800 00				Transferred to appropriation for repairs.
Chicago, Ill.	135,431 19		15,502 20	119,928 99	
Detroit, Mich.	8,582 25				Transferred to appropriation for repairs and furniture.
Evansville, Ind.	4,600 98				Transferred to appropriation for Dubuque, Iowa, custom-house.
Louisville, Ky.		10,000 00		10,000 00	
Pensacola, Fla.	20,947 04			20,947 04	
Portland, Me.	926 65				Transferred to appropriation for repairs, &c.
Portland Bridge	3,000 00			3,000 00	
COURT-HOUSES, ETC.					
Baltimore, Md.	53,841 03				Transferred to Springfield, Ill., court-house.
Des Moines, Iowa		85,000 00	13,964 20	71,035 80	
Key West, Fla.	40,908 26			40,908 26	
Memphis, Tenn.	34,856 10			34,856 10	
Madison, Wis.	49,870 75		11,586 60	38,284 15	
Philadelphia, Pa.	41				Transferred to appropriation for repairs.
Portland, Me.	150,000 00		33,846 60	66,153 40	
Rutland, Vt.	1,579 70				Transferred to appropriation for furniture.
Springfield, Ill.	78,576 31	*53,841 03	78,576 31	53,841 03	*Received from Baltimore court-house.
UNITED STATES MINTS.					
San Francisco, Cal., (old)	45,000 00			45,000 00	
San Francisco, Cal., (new)	299,971 60		100,631 40	199,340 20	
Carson City, Nev.	73,753 00		73,753 00		
Dallas City, Oregon	99,621 05			99,621 05	

Tabular statement of appropriations for the erection or repair of public buildings, &c.—Continued.

Nature and location of the work.	Available Sept. 30, 1866.	Appropriated 1866-'67.	Authorized and expended 1866- 1867.	Available Sept. 30, 1867.	Remarks.
MISCELLANEOUS.					
Capitol, Washington Territory.....	\$19,915 00	-----	-----	-----	Carried to surplus fund.
Penitentiary, Washington Territory.....	9,940 00	-----	-----	-----	Carried to surplus fund.
Capitol, New Mexico.....	52,148 80	-----	-----	-----	Carried to surplus fund.
Staten Island warehouses.....	14,732 52	-----	\$10,433 98	\$4,298 54	
Appraisers' stores, Philadelphia....	200,000 00	\$50,000 00	22,879 11	47,120 89	
Barge office, New York.....	-----	50,000 00	12,802 04	37,197 96	
Fire-proof building to afford additional accommodation for Treasury Department	200,000 00	-----	-----	-----	Transferred to appropriation for Treasury extension.
Treasury extension.....	364,387 02	*300,000 00	401,886 58	262,500 44	*\$200,000 from above appropriation.
Repairs and preservation of public buildings	130,202 66	208,867 58	247,973 33	91,096 91	Transfer from balances as above.
Furniture, and repairs of furniture, for public buildings	21,460 75	62,190 78	37,932 99	45,718 54	Transfer from balances as above.
Vaults, safes, &c.....	27,536 72	20,000 00	26,758 14	20,778 58	

Tabular statement of buildings under control of this office in process of erection, showing available balance September 30, 1866, amount expended 1866-'67, and available balance September 30, 1867.

Nature and location of work.	Available Sept. 30, 1866.	Expended 1866-'67.	Available Sept. 30, 1867.	Remarks.
CUSTOM-HOUSES.				
Cairo, Illinois.....	\$49,975 00	\$45,914 61	\$4,060 39	Site donated by citizens.
Ogdensburg, New York.....	108,471 85	51,685 49	56,786 36	Site purchased, 1857, for \$8,000.
Portland, Maine.....	123,638 63	*73,620 64	50,017 99	*Cost of site (\$35,000) included.
St. Paul, Minnesota.....	50,000 00	*16,115 70	33,884 30	*Cost of site (\$16,000) included. Operations just begun.
MARINE HOSPITALS.				
Chicago, Illinois.....	135,431 19	*15,502 20	119,928 99	*Cost of site (\$10,000) included. Operations begun.
COURT-HOUSES, ETC.				
Des Moines, Iowa.....	*85,000 00	13,964 20	71,035 80	*App. 1866-'7; site purchased, 1866, for \$15,000.
Madison, Wisconsin.....	49,870 75	11,586 60	38,284 15	Site donated by citizens.
Portland, Maine.....	150,000 00	33,846 60	66,153 40	Old custom-house site.
Springfield, Illinois.....	78,576 31	78,576 31	*53,841 03	*Received from app. for Baltimore court-house.
UNITED STATES MINTS.				
Carson City, Nevada.....	73,753 00	73,753 00	.....	Site donated by citizens.
Philadelphia appraisers' stores.....	*70,000 00	22,879 11	47,120 89	*50,000 app. 1866-'67.

List of public property under charge of this office sold during the year ending September 30, 1867, showing original cost, amount of improvements and repairs, date of sale and amount of purchase money.

Nature and location of property.	Original cost.	Cost of improvements.	Date of sale.	Am't of purchase money.	Remarks.
CUSTOM-HOUSES.					
Portsmouth, N. H.	\$8,000 00	.....	May 11, 1867	\$2,700 00	Act approved March 2, 1867.
Sackett's Harbor, N. Y.	2,500 00	.....	June 11, 1867	812 00	Act approved March 2, 1867.
MARINE HOSPITALS.					
Burlington, Iowa	4,500 00	\$24,896 84	June 20, 1867	6,000 00	Act approved April 20, 1866.
Chelsea, Mass., (old)	4,000 00	28,596 63	February 12, 1867	18,000 00	Act approved March 3, 1855.
Evansville, Ind.	6,000 00	59,834 57	February 28, 1867	10,100 00	Act approved April 20, 1866.
Paducah, Ky., (lot)	1,000 00	.....	July 28, 1867	6,400 00	Act approved April 20, 1866.
Atlantic dock stores, N. Y.	100,000 00	.....	May 22, 1867	70,500 00	Act approved March 28, 1867.

Tabular statement of expenditures made and authorized from the appropriation for furniture and repairs of furniture for public buildings during the year ending September 30, 1867.

Nature and location of work.	Amount authorized and expended.	Nature and location of work.	Amount authorized and expended.
CUSTOM-HOUSES.		CUSTOM-HOUSES.	
Alexandria, Va	\$82 00	Pittsburg, Penn	\$949 30
Bath, Me	389 83	Providence, R. I	1,967 79
Burlington, Vt	2,078 50	Richmond, Va	789 00
Boston, Mass	1,611 00	San Francisco, Cal	133 00
Baltimore, Md	6,331 07	Sandusky, Ohio	480 00
Buffalo, N. Y	1,569 15	Savannah, Ga	360 00
Cleveland, Ohio	2,618 40	St. Louis, Mo	2,619 90
Chicago, Ill	5,181 00	St. Albans, Vt	319 50
Cincinnati, Ohio	650 00	Toledo, Ohio	92 00
Detroit, Mich	245 25	Wilmington, N. C	75 00
Ellsworth, Me	166 00	Wilmington, Del	172 50
Erie, Penn	122 50	Wheeling, W. Va	822 62
Galveston, Texas	2,296 00	Waldoboro, Me	172 75
Georgetown, D. C	136 00		
Louisville, Ky	388 00	MARINE HOSPITALS.	
Milwaukee, Wis	28 00	Chelsea, Mass	435 76
Mobile, Ala	321 00	Cleveland, Ohio	443 59
Middletown, Conn	598 37	Detroit, Mich	182 10
Norfolk, Va	20 00	St. Louis, Mo	385 00
New Orleans, La	5,119 77		
New Haven, Conn	133 30	COURT-HOUSES, ETC.	
New York, N. Y	2,887 81	Baltimore, Md	500 00
Ogdensburg, N. Y	30 50	Philadelphia, Penn	1,133 54
Oswego, N. Y	612 00	Portland, Me	485 45
Portland, Me	296 85		
Pensacola, Fla	271 00	BRANCH MINT.	
Philadelphia, Penn	100 00	New Orleans, La	1,037 30

Tabular statement exhibiting the amount of expenditures authorized and made from the appropriation for repairs and preservation of public buildings, and for heating apparatus and repairs of same, during the year ending September 30, 1867.

Nature and location of work.	Amount authorized and expended.	Nature and location of work.	Amount authorized and expended.
CUSTOM-HOUSES.		CUSTOM-HOUSES.	
Alexandria, Va	\$2,600 00	Eastport, Me	\$2,039 42
Bangor, Me	124 00	Ellsworth, Me	926 72
Belfast, Me	1,842 00	Erie, Penn	2,162 00
Burlington, Vt	7,071 24	Galveston, Texas	17,373 29
Boston, Mass	10,412 23	Georgetown, D. C	5,000 00
Barnstable, Mass	1,118 20	Kennebunk, Me	300 00
Baltimore, Md	9,426 61	Louisville, Ky	18,244 03
Buffalo, N. Y	2,116 69	Milwaukee, Wis	717 00
Bristol, R. I	117 00	Mobile, Ala	1,836 65
Brazos, Texas	303 18	Middletown, Conn	12,225 28
Cleveland, Ohio	16,448 23	Norfolk, Va	171 04
Chicago, Ill	686 81	Newark, N. J	14 28
Cincinnati, Ohio	480 00	New Haven, Conn	255 00
Dubuque, Iowa	401 62	Newport, R. I	40 00
Detroit, Mich	276 02	New Bedford, Mass	768 37

Tabular statement exhibiting the amount of expenditures, &c.—Continued.

Nature and location of work.	Amount au- thorized and expended.	Nature and location of work.	Amount au- thorized and expended.
CUSTOM-HOUSES.		MARINE HOSPITALS.	
New York, N. Y.....	\$42,168 49	Chelsea, Mass.....	\$26,900 00
Oswego, N. Y.....	1,065 33	Cleveland, Ohio.....	6,366 56
Portsmouth, N. H.....	150 00	Detroit, Mich.....	573 20
Portland, Me.....	2,809 24	Portland, Me.....	50 00
Petersburg, Va.....	\$182 00	St. Louis, Mo.....	5,570 72
Pensacola, Fla.....	2,243 00	San Francisco, Cal.....	125 03
Philadelphia, Penn.....	280 00		
Pittsburg, Penn.....	3,456 50	COURT-HOUSES, ETC.	
Plattsburg, N. Y.....	1,831 25	Indianapolis, Ind.....	5,728 23
Providence, R. I.....	8,298 33	Philadelphia, Penn.....	6,576 23
Richmond, Va.....	169 75	Rutland, Vt.....	252 65
Suspension Bridge, N. Y.....	30 00	Windsor, Vt.....	150 00
San Francisco, Cal.....	5,674 34	Boston, Mass.....	3,159 00
Sandusky, Ohio.....	25 00		
Salem, Mass.....	329 50	BRANCH MINT.	
St. Louis, Mo.....	15,553 09	New Orleans, La.....	2,933 98
Wilmington, N. C.....	2,351 50		
Wilmington, Del.....	155 00		
Wheeling, W. Va.....	6,541 83		
Waldoboro, Me.....	308 25		

REPORT OF THE LIGHT-HOUSE BOARD.

TREASURY DEPARTMENT, OFFICE LIGHT-HOUSE BOARD,

November 2, 1867.

SIR: I have the honor respectfully to submit for your information, and for that of Congress, the report of the operations of the light-house establishment during the last year.

In that time the substitution of lard oil for that of sperm has been completed. The whole amount purchased was 70,000 gallons.

Smaller lamps, such as those used in the light vessels, are not adapted to the burning of lard oil, especially in winter, and for these it was thought advisable to purchase 15,000 gallons of colza or rape-seed oil. This purchase was made not only on account of the better combustion of the colza in the smaller lamps during the cold weather, but also to encourage the growth of rape-seed from which this oil is produced, and which is found to flourish in the region bordering on the northern lakes. If, however, a supply of this article cannot be obtained at a price little exceeding that of lard oil, the use of it must be abandoned as a material for light-house illumination. It is thought that a slight change in the form of the smaller lamps will enable the Board to burn lard oil in these lamps as well as in those of a larger size.

The great difficulty in the way of the introduction of lard oil, and indeed in the purchase of oil of any kind, has been the want of a trustworthy method of determining in advance of actual use the true value of the article offered for acceptance in accordance with the terms of contract. This difficulty will be apparent when it is mentioned that the oil is usually delivered in casks of about fifty gallons, and as the full supply in some years will amount to 80,000 gallons, the contents of 1,600 separate casks must each be subjected to inspection; but this inspection cannot be made with certainty by the mere appearance which the material presents to the eye; it must be subjected to a series of tests which are the equivalents of actual burning in lamps of the different orders employed in the light-house service. Long experience in the case of sperm oil enabled the expert to whom the inspection of this material was usually intrusted to deter-

mine with some degree of certainty its quality by the appearance it presented to the eye, resistance to freezing, and its burning in small lamps; but this method, which was too imperfect to insure with certainty the reception in any case even of sperm oil of good quality, was entirely inadequate to the inspection of lard oil, and especially to serve as the basis of the rejection of a lot of the material which had been presented ostensibly in accordance with the terms of a contract.

Attention has therefore been given for many years to the subject of inspection of oil, and a series of investigations in regard to it have been made at different times by different persons in the employ of the Board. From all the experience thus obtained, and the researches of the committee on experiments, especially in regard to lard oil, a system has at length been elaborated which it is thought will reduce the process to scientific precision and afford no reasonable excuse in the future for the reception of oil of an inferior quality.

For researches in different illuminating material there has been fitted up, under the direction of the chairman of the committee on experiments, at the depot of the Light-house Board on Staten Island, a dark chamber, painted with lampblack mixed with sizing, and afterward sanded and painted again in order to avoid all reflection of light. In this room is placed a Bunsen's photometer, the scale of which is two hundred inches in length, and is graduated so as to give immediately the multiples or sub-multiples of the light that may be under examination as compared with a standard. Besides this, a number of articles of chemical apparatus have been procured for fitting up a small working laboratory in which researches in regard to the character of oils and other subjects pertaining to the light-house service may be carried on with facility. There has also been provided an apparatus by which a number of samples of oil can be subjected at the same time to an air bath of a low temperature, and kept at any required degree of the thermometer for several hours. With these appliances, the inspection of oil for light-house use is as follows:

1st. The oil is received at the light-house depot, the several casks numbered, and placed, previous to inspection, in a vault expressly prepared for their storage.

2d. Samples are taken hap-hazard from each lot and a number of Franklin lamps of the sixth order filled with them.

3d. After being properly trimmed and allowed to burn, for an hour, each lamp in succession is photometrically tested, the standard employed being a London sperm candle, burning about two grains of its substance per minute.

4th. After having burnt for five or six hours longer, the lamps are again subjected to the photometrical test, in order to ascertain whether any change has taken place in the intensity of the light during the interval.

5th. After this they are suffered to burn as long as they will do so with undiminished brilliancy.

6th. The samples of the oils are next subjected to the freezing test in the air bath, which is kept at the temperature of from 38° to 40° Fahrenheit for four or five hours.

7th. If the flame of the sixth order Franklin lamp is found to be equal to that of eight sperm candles, the light continuing undiminished for twelve hours without trimming, and the oils stand the freezing test, these samples may be considered of a quality worthy to be accepted, other characteristics being noted.

8th. To test the oil contained in the several barrels of each lot, a sufficient number of cylindrical lamps, each about five inches in diameter, seven-eighths of an inch high, and having a short flat wick, are filled with samples, including those already tested by the photometric process, the lamps being properly numbered so as to correspond with the numbers of the casks.

9th. These lamps are placed in a large room, subject to the same conditions of temperature and air, and suffered to burn till they go out. If they all continue to burn with undiminished brilliancy for twelve hours, as compared with the samples already tested, the oil may be accepted.

10th. If, however, any of them decline in illuminating power, the oil from which they were filled is subjected to the photometric process, and if it does not stand the test, is rejected.

11th. Care must be taken to ascertain whether the illuminating power is not due to a mixture of kerosene. This may be ascertained by the odor, and also by heating a small quantity in a capsule by means of a spirit lamp, the bulb of a thermometer graduated for high temperatures being immersed in the liquid. Pure lard oil does not take fire from a lighted taper when heated to 500° Fahrenheit, whereas mixtures of kerosene readily ignite from a temperature of 100° Fahrenheit and upwards.

12th. The oil should be tested with slips of litmus paper suffered to remain immersed for an hour or so to ascertain whether there exists a free acid which would tend to corrode the lamps.

13th. The temperature of the oil is taken at the time of gauging, and the volume reduced to that of 60° by means of a table prepared for the purpose.

It is proper to state that the standard first adopted for the comparison of lard oil was from samples furnished by Messrs. Alden & Co., of Boston. For this has been substituted the London candle, because it is the standard to which the value of gas-light in England, as well as in this country, is usually referred.

The important and interesting subject of fog signals has had the earnest attention of the Board, and an elaborate series of experiments has been made in regard to it. The Board are, however, not at present prepared to give a full report of all that has been done in regard to this matter, since the experiments are still in progress. The problems connected with the subject are of much difficulty, involving as they do the principles of acoustics, the application of steam and heated air as motive powers, and the choice of bells, whistles, trumpets, and sirens in their special adaptation to different localities. It is confidently thought, however, that important advances have been made, and that when a few more facts have been definitely settled, the Board will be prepared to adopt a general system by which each locality will be provided with the instrument best suited to its surroundings.

FIRST DISTRICT.

First light-house district, extending from the northeastern boundary of the United States to Hampton harbor, New Hampshire. There are in this district 46 light-houses and light beacons, 39 beacons, 271 buoys, exclusive of spare buoys to supply losses, 1 light-house tender, (steam.)

The inspector reports the light-houses and stations within these limits in a very creditable condition.

The changes and material repairs made at the several stations are as follows:

At West Quoddy Head, outside of keeper's dwelling repainted.

At Little river, revolving machinery cleaned.

At Libby island, cement floor laid in the cellar of the dwelling, bell tower rebuilt, new machinery supplied, and boat-slip repaired.

At Moose Peak, besides minor supplies and repairs, a new iron rod and truck have been furnished for revolving machinery, new weights put in, machinery cleaned, lanterns and ventilators cleaned and put in order.

At Narraguagus, fifth-order burner fitted with new tubes.

At Petit Menan, plastering in keeper's dwelling repaired and outside of dwelling repainted, revolving machinery cleaned.

At Winter harbor, keeper's dwelling repaired and outside repainted, bell tower repaired, parapet wall on lantern strapped with iron, boat-house and slip repaired.

At Mount Desert, third-order lamp fitted with new valves, plungers, and screws, lamp machinery furnished with new pawl and spring, burner refitted with wickholder, rings, and pinions. Fog-bell machinery examined, cleaned, and put in order.

At Baker's island, outside of keeper's dwelling repaired, revolving machinery cleaned, and wickholders repaired.

At Bear island, kitchen roof reshingled.

At Bass Harbor Head, outside of keeper's dwelling repainted.

At Edgemoggin, plastering of kitchen repaired, underpinning of dwelling repointed.

At Deer Island Thoroughfare, outside of keeper's dwelling repainted.

At Pumpkin island, new cistern built.

At Martinicus, new bell tower and machinery built, implements repaired, third-order burner repaired.

At White Head, keeper's dwelling repaired and wood-work repainted throughout.

At Owl's Head, keeper's dwelling repaired and repainted outside, underpinning and chimneys repointed. Materials for a wood-shed have been landed and the shed will be built as soon as the work is done at the outside stations.

At Brown's Head, brick cistern and wood-shed roof repaired.

At Negro island, keeper's dwelling repaired and the wood-work repainted.

At Grindel's Point, a rubble stone sea-wall 204 feet long, $4\frac{1}{2}$ feet high, and 3 feet thick, has been built.

At Dice's Head, outside of keeper's dwelling repainted.

At Fort Point, fourth-order burner fitted with new tubes.

At Franklin island, outside of keeper's dwelling repainted, revolving machinery cleaned, and three burners fitted with new tubes.

Pemaquid Point, outside of keeper's dwelling repainted.

Burnt island, keeper's dwelling repainted outside.

Pond island, outside of keeper's dwelling painted.

At Seguin, boat-slip rebolted and refastened, bell-hammers and pendulum repaired, new cowl put in, and two first-order burners refitted.

At Cape Elizabeth, plastering in west dwelling repaired and inside repainted. Fog-bell tower repaired and strengthened by putting in eight hackmatack knees, five new braces, and one new beam, and refastening the bell-hammers, revolving machinery and clock cleaned, lamp regulator repaired, new lamp smoke-pipe put into the western lantern.

At Portland Head, new trucks and studs made for bell machinery, lantern ventilators fitted with new knobs, new cowl put in, and second-order lamp fitted with valves, plungers, &c.

At Portland breakwater, new cowl for lantern.

At Wood island, revolving machinery cleaned, fourth-order burner fitted with new tubes.

At Goat island, walk rebuilt, new set fifth-order Franklin lamps placed in lens.

At Boon island, lamps refitted with new valves, plungers, &c., new lamp smoke-pipe provided.

At Whale's Back, outside of the tower repointed and roof of wood-shed repaired, revolving machinery cleaned.

At Portsmouth harbor, plastering of dwelling repaired, and dwelling painted throughout.

At Isle of Shoals, outside of tower repointed, doors and windows of dwelling, boat-house and boat-slip repaired, revolving machinery cleaned, wick-holders and rings repaired, lantern ventilators cleaned and put in working order, new lamp and smoke-pipe provided and red shades supplied.

At each of the foregoing stations, the lens covers having been worn out, new ones have been furnished.

The requirements of the district are :

At West Quoddy Head, the outside of tower to be painted.

At Saddleback ledge, the outside of the wooden addition to be repainted, new

cylinders and balls on spindles of Muscle Ridge channel, next to entrance of Penobscot bay.

At Manheigan island, outside of dwelling to be repainted.

At Hendrick's Head, outside of tower to be painted.

At Pond island, a boat-slip.

At Seguin the boat-slip requires new timbers, the bell tower repairs.

At Cape Elizabeth, the outside of both towers to be recolored.

At Portland Head, a new bell tower.

At Wood island, a boat-slip and house.

At Boon island, boat-house needs repairs, and the granite coping at the watch-room deck repainting.

Beacons.

The iron spindles on Ram Island ledge, in the Kennebec, and Lee's Rock, are broken off. It is proposed to attach small spars to the stumps. The iron socket for a wooden spindle on Winslow's Rock, after lasting for two years, has been broken off again. The upper band of the socket on Beef island, and the socket in Sharp's Rock, Saco river, are broken off. The copper cylinders and balls of Gander island, Otter Island ledges, and spindles in Muscle Ridge channel, are in bad condition, and must be renewed.

Buoyage.

The following buoys, carried away by heavy weather and by ice during the last winter, have been replaced: Spars on Hypocrite ledge, Pond Island reef, Trafton's Island ledge, Cow ledge, Long Island ledge, South ledge, lower end of Upper Middle Ground, Dyer's Island ledge, Nova's Rock, Driscoe's ledge, Moore Rock, Elliott's flats, Danceberry's ledge, Thom's Rock, Symms's Rock, Moulton's ledge, Prospect Harbor ledge, Jordan's Delight ledge, Petit Menan bar, Southeast Point, north point of Middle Ground, Half-tide Rock, Hussey's Rock, Sharp's Rock, New Harbor ledge, Heron Island ledge, Western ledge, Middle ledge, Green Island reef, Trefethern's island, Egg Rock, Turnip Island ledge, Old Man's ledge, and Upper Gangway ledge; first-class iron can on Broad Cove Rock; second-class iron nun on Bulwark ledge and Witch Rock; third class wooden nuns on Jameson's Point, Fort Point reef, Bantam ledge, and Morton's Rock; third-class can on Lower Gangway.

New buoys have been established in the last year to mark the following dangers, viz: Spars on Stone's Rock to mark York ledge, off York river; on Watt's ledge, off Richmond island, to mark the entrance into Portland harbor, Maine, via Cape Elizabeth; on Long island, off Ilsboro', to mark the approach of Castine harbor; on Cummin's ledge, Emm's Rock; Leighton ledge and Bay ledge, to mark the passage over the bar through Moose Peak Reach; on Sand ledge, Channel Rock, and Gangway Rock, to mark the Seguin passage to Moose Peak Reach, Maine; third-class nun on Morton's Rock, to mark the approach to Lubec Narrows, for vessels coming from the westward.

In setting these new buoys and replacing those which have been lost from stress of weather, or are changed according to the season, the following articles have been used: one first-class iron can buoy; two third-class wooden cans, three third-class wooden nuns; thirty-four spar buoys; one hundred and eleven fathoms of one-inch chain; eighteen fathoms of one and five-eighths inch chain; thirty-six stone sinkers; four iron sinkers; eighty shackles, pins, and keys.

The passage-way leading from the Kennebec to Sheepscot river has been examined, and instructions given to have the passage buoyed out, upon the opening of navigation next spring.

The steam-tender *Iris* has been constantly employed, during the year, in keeping the buoyage in an efficient condition, supplying lime, fuel, &c., to the

different lights, transporting men and materials for making repairs, excepting the time occupied in going to Wilmington, North Carolina, and towing the light-vessel Arctic thence to New Bedford, Massachusetts. The repairs required to fit this vessel for the trip to Wilmington, and subsequently for the ordinary service she is engaged in, have amounted to about three thousand dollars for the year, an unusually large sum, but not greater, according to current rates, than would alone have been incurred by having the light-vessel towed the distance named by a hired tug.

The hull of the *Iris* is perfectly sound and very strong; the engine in good condition, and works very smoothly. The boiler begins to show weakness in the lower part, which has been frequently patched; the upper part, however, is in better condition, and, it is thought, will last two years longer. A new crown-sheet will probably be necessary this autumn.

Fog signals.

Complaints have been made in this and other districts as to fog signals, and these are not without foundation. The subject, however, is one of much perplexity, involving, as it does, not only great mechanical difficulties, but also sectional prejudices, and personal interests as to the kind of instrument to be employed. At a number of the points in this district, fog signals are required of great power. Bells, which have been used in other districts, have not been found sufficient in this. At West Quoddy Head, in addition to a large bell, guns proved ineffectual. Last year a fog trumpet, operated by a heated air engine, was erected, but the sound from this was not found sufficiently powerful to be heard at the required distance during the heavy wind from the ocean, which, in this locality, frequently brings with it a dense fog.

A hot-air engine, with an enlarged air reservoir operating a locomotive whistle, has been put up at Thatcher's island, Cape Ann; but this engine, though sufficiently powerful to blow a smaller signal trumpet, is not sufficient to give full effect to the whistle; though the apparatus is more effective than the one which was previously in use at this place; a still more powerful fog signal is called for here as well as at other points, especially at Cape Elizabeth, the turning point in entering Portland harbor.

It is probable that, to supply the requisite motive power to produce more efficient signals, recourse must be had to the use of steam. The board have, however, hesitated to introduce this power, not only on account of the expense of fuel and attendance, but also on that of the danger of intrusting the management of an agent of so much explosive energy to ordinary light-house keepers.

It is hoped, however, that, with the improvements which have lately been made in steam boilers, the latter objection will be obviated, at least in a considerable degree.

The whole subject of fog signals has been referred to the Committee on Experiments, and during the last two years a series of investigations have been made in regard to it, which it is thought will be of much value in the selection and improvement of the apparatus. A full account of the results of these investigations will be given in the appendix to this report.

SECOND DISTRICT.

The second light-house district extends from Hampton harbor, New Hampshire, to Gooseberry Point, Massachusetts. There are in this district 63 light-houses and lighted beacons, 50 beacons, 7 light-vessels, 451 buoys, exclusive of spare buoys for use in supplying losses, 1 steam tender, 1 sailing tender.

The inspector of this district reports most of the lights in excellent condition.

Changes and repairs.

The range light, at Newburyport, was, in the month of May, moved 90 feet to a point on the range of the main light, and a new channel which had been formed by the shifting of the bar. Keeper's dwelling thoroughly repaired, floors, plastering, doors and windows, outside steps, plank walks and platform, also kitchen chimney, out-houses, fence, and interior wood-work of lower story repainted.

At Ipswich, in June, the range light was moved 550 feet, to a point on the range of the main light and a new channel formed by the shifting of the bar. In November last, the plank platform and walks to towers were repaired, gutters put on barn with leader to the cistern, zinc lining for base of bug-light lantern, and doors and windows repaired.

At Annisquam, a covered walk 109 feet long, from dwelling to tower, has been built, new shelves put in store room of dwelling, iron brackets under mantel, house built over well, new well curb and windlass supplied, shingling of porch roof repaired, a chimney which had been blown down rebuilt and furnished with an Emerson ventilator, white paint for inside of tower supplied.

At Straitsmouth, efficiency of the illuminating apparatus increased by enlarging draught holes of lantern dome ventilator, roof of dwelling reshingled on one side, sills of porch and threshold of doors renewed, windows reputtied, window casings, chimney tops and weather boards packed with paint cement, roof of the addition reshingled, storm house built over front door of dwelling, door steps, locks, hangings, &c., repaired.

Slight repairs of tower, storm house, and parapet doors, new sills and planking to tower walk for length of 315 feet, boat-slip of 100 feet length renewed, gudgeons and rollers reset, one end of boat-house silled and boarded.

At Cape Ann, store closet built in new dwelling, watch room call bells hung with heavier iron and cranks, house pump repaired, retaining wall built alongside of westerly walk, and path widened so as to allow passage of a cart with supplies for tower and fog signal, new floor of stone and brick laid in engine house, and coal shed built adjoining it.

At Eastern Point, chimney tops of keeper's dwelling relaid, brick hearth renewed, window glass reputtied and sashes painted, storm windows furnished for lower rooms, roof patched and eaves reshingled, outside finish repainted, latches and knobs of drawers renewed, surbase put in kitchen, floors painted, new cistern pump set and shelf made, doors of covered walk repaired, scuttle made over cistern, and sheathing of watch room and door of lantern renewed and new pintles for door, defective joints of dwelling and tower walls pointed with cement mortar.

At Ten Pound island, amid sundry necessary but minor supplies and repairs, an Emerson ventilator has been adapted to the kitchen chimney, and the draught holes of the lantern dome ventilator have been enlarged, by which the ventilation has been improved and the efficiency of the illuminating apparatus increased.

At Marblehead, southerly wall of boat-house taken down, relaid and pointed and posts set to receive beams of upper floor; opposite wall, of wood, righted and doors repaired, outer end of protection pier relaid, log pump and plank platform set at yard well.

At Egg Rock, ceilings of two rooms of dwelling replastered, window sashes and frames and outside finish repainted, an Emerson ventilator set on each chimney, window blinds repaired and painted, new woodshed door hung, upper flight of steps between landing and house rebuilt, landing steps refastened with new bolts, hand-rail fitted on front steps, bank wall on westerly side of house rebuilt and pointed.

At Minot's Ledge, inshore station, the two dwellings, store-house, boat-house, and blacksmith's shop painted outside, wood-work of four rooms and two halls

of tenements inside, two rooms and the hall of each tenement whitened, chimney resting on girths built in each porch of principal dwelling, so as to allow cooking stoves to be removed from dining rooms in summer; landing steps, planking of boat-house wharf, buoy wharf, and roof of one buoy shed renewed, roofs of other sheds patched.

Minot's Ledge, tower, the leak through cracks in stone lantern deck has been effectually stopped by covering the stone deck with a gun metal deck bedded in paint cement. The metal deck extends beyond the stone outside, and has a heavy flange which encircles and fits closely to the stone; a flange is also turned down all around the lens circle on the inside, binding together anew the entire stone deck. The deck is fitted with tongued and grooved joints in radial ribs, a slot in each joint clasping one of the main astragals of the lantern, the ribs resting in grooves cut in the stone deck. A new balustrade standing upon the metal deck, and new lower mullions have been supplied. The brace rods which extended from the head of each astragal to the top of the balustrade posts have been fitted with turn-buckles and lengthened to reach an eye near the base of each new post, and bronze gutters set under each tower window sill inside to catch leakage, which no swing window exposed to dash of sea can effectually exclude, and fitted with pipes and rubber tubes leading to buckets, which are set aside when not in use, parapet wall repointed with cement mortar, as well as the very few and insignificant defective spots which appeared on a careful examination of the tower wall. With the exception of these few small spots in the joints outside, where the cement has shelled off slightly or been abraded by floating ice or driftwood, every joint in the structure, inside and out, remains just as it was laid, without flaw or blemish. The first effects of instability would probably appear in the joints about the crown of the arch which supports the lens deck; here, as elsewhere, the joint is perfect. The new work is in entire keeping with the grandeur and beauty of the structure, having all the appearance of being a part of the original design, nor can it be readily discerned how the deck was put on at any other time than when the lantern was erected.

At Boston, keeper's dwelling, covered walk, fog bell tower, and brick lining of light-house repainted.

At the Narrows, the ice breaker built to protect this structure, and which was carried away last winter by the sea, has been thoroughly rebuilt of oak piles secured with girders ballasted with stone, planked all over, shod with iron, and painted with red lead; iron piles, tension bars, &c., of the light-house foundation scraped and repainted with red lead; superstructure painted inside and out.

At Long Point, timber and plank bulkhead protecting the site thoroughly repaired, defective rollers of the boat slip renewed, and plank walk alongside of it relaid.

At Mayo's Beach, useless brick oven in kitchen torn down and store closet made in its place; ash pit door set in brick filing of sitting room fireplace; drawers and lockers in china closet; board partition in chamber forming clothespress; a chimney retopped; new front door casing and weather strip; bulkhead of timber filled and embanked with sand and planted with beach grass built in front of dwelling, effectually protecting the site from further encroachments of the sea, which had begun.

At Sandy Neck, defective plastering of dwelling renewed, chimney retopped, window blinds rehung and repaired, sashes and packing frames and weatherboards reputtied and repointed with paint cement, wood-work painted outside, chimney tops, window blinds and stairs, floors of three rooms, halls, storm house, shelves and walls of pantry and lower rooms painted, plank platform around dwelling, and plank walk from dwelling to boat-house renewed, platform built adjoining boat-house, boat-house doors and windows repaired, well cleaned and platform repaired, pump pipe soldered and new pump set, timber and plank bulkhead surrounding site partially renewed and thoroughly repaired.

At Brant Point, base boards of front room, hall and chamber of dwelling re-nailed, lathing and plastering on one side of each renewed, passage ways from house to tower plastered, chamber window-sill renewed, two rooms and hall papered, south and east walls of dwelling painted outside, sandstone coping of tower repointed and painted, tower and passage walls painted outside, as well as tower door and window casings, all broken glass renewed.

At Hyannis, attic rooms finished by furring, lathing, plastering, setting base boards, hanging doors and painting wood-work, scuttle window set in roof and tower window renewed, junction of tower and wharf leaded, sides of walk reshingled, storm house built over kitchen door, new window blinds hung, sink drain laid.

At Cape Poge, barn repaired with new sills and doors, roof reshingled and sides partially reboarded, new curb supplied for cistern, and boat-house built.

At Cuttyhunk, east end of dwelling repainted, plastering of kitchen repaired, junction of porch and dwelling packed with paint cement, roof of boat-house renailed and patched.

At Dumpling Rock, window and door frames packed with paint cement and painted, broken glass repaired and sashes reputtied and painted, tops of chimneys, gutters, window blinds, parapet wall and railing repainted, blind hinges renailed and door fastenings repaired, and all defective joints of house walls repointed with cement mortar, northerly boat slip and steps rebuilt and southerly ways repaired and refastened.

At Clark's Point, keeper's dwelling painted outside, sashes and scuttle windows reputtied and painted, blinds, under-pinning, chimney tops, outside steps, gate and storm house, and interior finish of parlor, entry and two sleeping rooms painted, shed roof reshingled, and new cistern pump supplied.

At Palmer's island, dwelling windows and door fastenings repaired, sashes reputtied, door steps renewed or repaired, cistern pipe boxed in board, weather strip on front door, tower window frames packed with cement, sashes reputtied and painted, defective joints of wall pointed with cement mortar.

At Bird island, in November, 1866, the island was swept by the sea, filling well and cellar, damaging sea wall and carrying away part of enclosure fence; these have been restored or replaced, thorough repairs of sea wall generally completed; wall on southwest side rebuilt, 120 feet long, 6 feet high, and 7 feet thick, and new wall built on the northwest side, 175 feet long by 4 feet high, and $3\frac{1}{2}$ feet thick, to arrest encroachment of sea on that side; new close board fence 115 feet long, 6 feet high, with sills of pine logs, has been built on the southwest side and securely braced; pier of logs in crib-work filled with stone and covered with plank, built from westerly landing place to boat-house, 67 feet long, 5 feet high, and $4\frac{1}{2}$ feet thick, to protect boat-slip; easterly pier repaired by putting in new cross-ties, partial refilling with stone and re-covering with plank; dwelling—new cellar staircase, five new floor timbers and cellar windows; entrance from outside made by cutting through wall and setting a door and cellar case with a flight of stone steps and proper hangings and fastenings; barn—new sills and one floor beam, one side reboarded, side and end reshingled and roof patched; house, 7' 8" by 9' 6", with six-foot posts, built over cistern; well deepened 3 feet and cemented anew.

At Ipswich, Annisquam, Eastern Point, Baker's Island, Race Point, Long Point, Mayo's Beach, Cape Cod Highlands, Nausett, Chatham, Monomoy Point, Brant Point, Cliff Beacons, Cape Poge, Edgartown, Holmes's Hole West Chop, Tarpaulin Cove and Ned's Point stations repairs are in progress; most of these are very slight, consisting mainly in the stoppage of leaks in dwellings, repairs of platforms, walks, &c. It is expected that all will be finished this season. At other stations in this district not named, less considerable but requisite repairs have been made and supplies furnished, which it is not thought necessary to enumerate.

The boat-house and boat-slip at Ten Pound island, the slight requirements at Boston light-house, Billingsgate and Bishop and Clerk's, and the more important repairs of Long Island Neck and Wing's light-houses, will be attended to before the close of the season. When that is done every station in this district, except Sankaty Head and Bass River, will have received all requisite repairs. Next season the dwelling at Sankaty Head will require reshingling, and the lantern of Bass River repainting. A boat-house at Dumpling Rock is recommended as more convenient and serviceable than the crane now in use.

Beacons erected and repaired.

At Abbott's Rock a new spar beacon, with the old day-marks affixed, has been erected.

At Rams-horn ledge beacon, capstone replaced and new mark affixed to the spar beacon already there.

At Lobster Rocks, (Beverly harbor,) stone-work beacon thoroughly repaired ; new mast, day mark, and vane supplied.

At Bowditch ledge several stones in the lower courses of the beacon have been knocked away, probably by drift ice. As no effectual repairs can be made without taking down the whole structure, (which may still stand for many years,) it is recommended that nothing be done at present.

At Hardy's Rock, the beacon (a wooden mast set in a hole in the rock) stands much out of plumb, but is not broken, and seems as securely fixed and affords as prominent a mark as if upright.

At Half-tide Rock beacon, (Swampscot harbor,) the granite block which held the mast is broken. New mast and day beacon will be set ; a buoy, meanwhile, marks the danger.

At Halfway Rock, all but foundation of this beacon gone. A beacon seems hardly necessary upon so prominent a rock. Therefore, it is not proposed to repair it.

Light-vessels.

In the gale of December, 1866, the Vineyard Sound light-vessel dragged her moorings, drifted from her station, and was considerably damaged by the sea. The damages were repaired and the vessel promptly restored to her station. On the 28th of August (same year) she was fouled by a vessel loaded with lumber, and so much injured that she had to be hauled upon the railway for repairs. Returned to her station on the 10th of September.

The Pollock Rip light-vessel having been found in a very decayed condition, was taken to New Bedford, a contract made there on 2d February, 1867, for her repair, which was made accordingly, and the vessel restored to her station on the 4th of June.

The Cross Rip light-vessel parted her moorings in the gale of December 28, 1866, and, drifting to sea, was abandoned there on the 30th of the same month. The light-vessel of the Hen-and-Chickens reef was transferred to the Cross Rip station on the 11th of January ; and on the 4th of May the Arctic (which had been towed from Wilmington, North Carolina, by the steam tender Iris, to New Bedford and repaired) took her place. The Arctic, the Shovelful, the Hen-and-Chickens, and Handkerchief light-vessels all received more or less damage from the ice last winter, and were each taken to Hyannis in June last, where they were repaired.

The Nantucket Shoal light-vessel parted her moorings on the 3d of August, and was towed by a fishing schooner to Edgartown harbor ; thence she was taken to New Bedford for some slight repairs, and returned to her station on the 20th of August.

The Relief light-vessel, after constant service for more than a year, was taken

to New Bedford August 22, decks repaired and calked, vessel refitted, new windlass and bitts supplied, and made ready to relieve any station in the district at an hour's notice.

The gales during the past year have been unusually numerous and severe, and some difficulty has been experienced in keeping the light-vessels in efficient condition, and restoring them to their stations when driven off; it is thought, however, that with the nine vessels now in perfect condition, and the Arctic, the decks of which need some slight repair, this important branch of the service will be sufficiently provided for.

Buoys.

An unusual number of buoys has been carried away or displaced by the severe storms of the past season, notwithstanding the care in inspecting the moorings and shifting them regularly at the proper season; but whenever buoys have been reported missing by mariners or others they have been restored at the earliest possible moment. Two new bell-buoys have been constructed by contract for the Grand ledge, considerably stronger than those previously placed there, one of which has been put down.

Buoy-tenders.

The boiler of the steam tender Cactus, employed in the southern part of this district, having become unfit for service and unworthy of further repairs, a new boiler was put in her, last July, and her engine and machinery put in perfect working condition. Some necessary repairs were also made on the hull of the vessel, which was painted throughout. The Cactus, consequently, is in better condition than she has ever been since she belonged to the light-house service.

The schooner Wave, employed in the northern part of the district, has had slight repairs during the year, and, as she has been in constant service for the last fifteen years, requires overhauling, with a view to the thorough repair she most probably needs after so much continued work.

Supplies.

Supplies liable to adulteration are in this district examined and officially reported on by the "State surveyor" as commercially pure. This precaution has been found a very necessary protection to the public interests.

The general supply vessels Pharos and Guthrie have supplied all light stations except those between Cape Henry and Cape Lookout; these are now being supplied by a vessel chartered for that purpose. The Pharos is under repairs at New Bedford.

The present buoy depot of this district having been found inadequate to the storage of the buoys, it was proposed that the property leased by the government at Wood's Hole should be purchased for the light-house establishment; and, to that end, the title papers are now in the hands of the Attorney General for examination.

THIRD DISTRICT.

The third light-house district embraces all lights and other aids to navigation, from Gooseberry Point, Massachusetts, to Squam inlet, New Jersey, including the Hudson river and Lake Champlain.

There are in this district 92 light-houses and lighted beacons; 44 beacons; 6 light-vessels; 335 buoys, exclusive of spare buoys for use in supplying losses; 1 steam tender; 1 sailing tender.

The light stations in this district are reported as generally in good condition.

The operations completed, on hand, and proposed, are as follows :

Beaver Tail, R. I.—The granite deck on the tower has been covered with a new cast-iron deck-plate; and the brick parapet, formerly lined on the outside with zinc, has been enclosed with cast-iron panelled plates, making the tower perfectly water-tight.

Lime Rock, R. I.—Two good coats of paint have been given to the wood-work of the keeper's dwelling, inside and out; the chimney raised, cellar floor laid with concrete, new landing-wharf built and boat-davits put up, cistern repaired, and shutters provided for keeper's dwelling.

Goat island, R. I.—The new brick dwelling has received two coats of cement wash and one of whitewash; part of the stone pier, on which the light-house stands, has been repointed, and the inside woodwork of the dwelling repainted.

Dutch island, R. I.—The tower has been covered with new cast-iron deck-plate, surrounded by wrought-iron railing; and new boat-house and boat-ways built.

Nayat Point, entrance to Providence river, R. I.—The light is to be discontinued and transferred to Connimicut beacon.

Point Judith, R. I.—A fog-signal, consisting of Daboll's trumpet, sounded by a Wilcox caloric engine, has been established, and a proper building for it erected.

Block island, R. I.—The reconstruction of the tower and keeper's dwelling on a more eligible site is well advanced, and will be completed this season.

Watch Hill, Conn.—The tower needs to be covered with an iron deck-plate; the dwelling repainted and repaired; cellar ventilated, and new door and stairs provided; outbuildings, such as barn, stable, and woodshed, to be renewed, being too dilapidated for repairs. The sea-wall requires some repairs, and the ground around the tower and keeper's dwelling needs grading, to keep the water from the cellar and foundations.

Morgan's Point, Conn.—The new building is so far advanced that it is expected to roof it in and finish the inside this season.

North Dumpling, Conn.—The buildings are very much decayed, the lantern worn out and of old pattern, the whole requiring to be re-established in a more efficient manner. A better fog-signal than the bell is wanted.

Little Gull island, Long Island, N. Y.—Preparations making to rebuild tower. Work will be vigorously prosecuted during the season. It is deemed necessary to rebuild the keeper's dwelling, which is no longer worth repairing.

Plum island, north of Gardiner's bay, N. Y.—The tower and dwelling of about the same character and date as those now under repair at Norwalk and Great Captain's island, and require considerable repairs. The tower is damp and contracted, and it is recommended to rebuild it and the dwelling, and provide a new lantern.

Cedar island, N. Y.—Preparations making to rebuild the light-house, and the work will be commenced this season.

Saybrook, Conn.—Keeper's dwelling requires repairing and repainting inside and out; woodshed to be connected with kitchen; old shed, connected with tower and entirely rotten, to be removed; iron stairway and iron window shutters to be substituted for the wooden ones, which are rotten; iron deck-plate to cover tower, and lantern to be repaired; storeroom to be built between tower and keeper's dwelling, and a more efficient fog signal to take the place of bell; sea-wall to be repaired, and grounds properly graded.

Brockway's Reach, Connecticut river.—The protecting pier of the iron beacon is rotten, falling to pieces, and in danger of being swept away by ice the coming winter. It is necessary, therefore, to rebuild the pier with heavy blocks of granite, laid with cement mortar.

Horton's Point, Conn.—Tower, built of wood, shows signs of decay; the lantern, of old fashion, rests on a brick parapet, constantly out of repair and

leaky. The lighting apparatus consists of two range lenses, set in a revolving iron frame. The flashes shown by this apparatus are of too short duration, and the intervals between them too long for the purpose required. The keeper's dwelling, of wood, is yet in tolerable condition. It is expedient, however, to rebuild the tower, and it is recommended as the best economy to reconstruct the dwelling at the same time, both of more durable material. The fog-bell is of little or no use, and should be replaced by a more effective signal.

Faulkner's island, Conn.—Arrangements have been made to repair the walls of the well and boat-house, which are falling, before cold weather.

New Haven, Conn.—The keeper's dwelling out of repair, roof leaky, floor settling, and outbuildings require general renovation; the necessary steps for which have been taken.

Stratford Point, Conn.—The tower is of wood and shows signs of decay. The lantern, of an inferior model, rests on a brick parapet, and is constantly out of repair and leaky. The lighting apparatus, consisting of two range lenses in an iron frame, gives flashes too short in duration and at intervals too long. The tower should be rebuilt, and provided with suitable oil and store-rooms. The keeper's dwelling is in tolerable condition as yet, but rather small for a station with an assistant. It would therefore seem expedient to rebuild it at the same time as the tower. The fog-bell is of little or no use, and a more efficient one should take the place of it as soon as practicable.

Bridgeport beacon, Conn.—Lower part of structure, which had been corroded, repaired; fenders, bolts, &c., renewed. Damage to lantern by vessel running into it, repaired, and the whole beacon repainted.

Old Field Point, opposite Stratford Point light.—Preparations making to rebuild the light-house. Too late, however, to begin this season.

Black Rock, Conn.—Iron-work for tower nearly finished, bricks delivered, and work expected to be completed before the season closes.

Eaton's Neck, Long Island, N. Y.—A fog-signal is recommended, because this station is not only a very important one for the navigation of the sound, but also marks the entrance to Lloyd's Harbor, an important place of shelter, principally to sailing vessels. After a severe snow-storm, early last spring, three vessels were found wrecked at the mouth of this harbor, which disaster would probably have been avoided had the entrance been defined by a powerful fog-signal.

Lloyd's Harbor, Long Island, N. Y.—New lantern-deck and iron railing put up; inside of lantern lined with wood; shutters provided for all windows of keeper's dwelling; and store-room for oil and supplies; shed for fuel and small cellar under east room of dwelling, built.

Norwalk island, west entrance to Norwalk river, Conn.—Preparation making to rebuild the light-house as soon as practicable, and it is expected to begin the work before the close of the season.

Great Captain's island, Long Island sound, Conn.—Preparations are also making to reconstruct this light-house, but owing to the lateness of the season the work must be deferred.

Execution Rocks, Long island.—The protecting pier on which the keeper's dwelling is to be built, is nearly finished. The work on the house will be carried on as long as the weather will permit.

Sands's Point, Long island.—The sea-wall thoroughly repaired, and three jetties of heavy granite masonry built to protect it; reconstruction of keeper's dwelling and oil-room in connection with tower, begun; rebuilding of tower also in progress. New out-houses will be built in place of the dilapidated structures now standing.

North Brother and Hart islands.—An act ceding jurisdiction over the land required for sites of light-houses and keeper's dwellings at these places has been obtained, and negotiations opened for the purchase of North Brother;

but, as the price asked was excessive, the matter has been referred to the United States district attorney, that necessary steps may be taken for the appraisal of the property as authorized by an act of the State of New York, ceding jurisdiction. Nothing has as yet been accomplished in relation to the purchase of the land required for a light-house on Hart island.

Great West bay, Long Island sound.—Brick-work on tower repointed, and together with foundation of keeper's dwelling, covered with three coats of cement-wash; new brick piers built under the piazza; new floor, bedded on concrete, laid in oil-room; roofs, at junction with tower, made water-tight; protecting water-table put around base of dwelling; two closets for oil and supplies, shutters for all windows, new doors for keeper's dwelling, and two for oil-room, provided; iron stairway of tower, inside and out of keeper's dwelling, repainted; new foundation under barn and out-houses built; and well and cistern repaired. The stone deck of the tower leaks and the parapet wall is cracked horizontally in a line with the air-registers, caused, it is thought, by oscillation of the tower. It is proposed to cover the deck with an iron plate and encase the parapet with cast-iron plates, which will be fastened to the parapet and lantern-deck.

Fire island, Long Island sound.—The roof of keeper's dwelling has been repaired, and new doors and steps made for the cellar.

Highlands of Navesink, N. J.—Sink and pump furnished for kitchen of principal keeper; drains opened and cleansed; work-room supplied with more shelving; and other slight repairs made. The barn and stables require repairs.

Sandy Hook, N. J.—Extensive repairs and renovations have been made this year to the keeper's dwelling.

East beacon, Sandy Hook.—New frame building with light on keeper's dwelling has been erected near the northeast point of the Hook, in place of the old East beacon. A powerful fog-signal will be substituted for the bell now in use, as soon as the most effective fog-signal shall have been determined.

West beacon, Sandy Hook.—A new lantern with iron deck-plate has been made. The foundation of this beacon having been threatened with destruction by the sea, a short timber pier was built in front of it, with projecting jettées, which has protected it in that direction. But now the sea, acting at a short distance from the tower, threatens to get in rear of it, and it may be necessary eventually to move the beacon inward on the same range.

Conover beacon, N. J., main ship channel range light.—Cistern cleaned and plastered, and a protecting wall put round it. New wooden steps furnished to kitchen door, thresholds and weather-strips for outside doors, and plastering repaired.

Chapel Hill beacon, N. J.—Fence rebuilt, cistern repaired, and new pump-chain furnished; plastering repaired.

Point Comfort, N. J., Gedney channel range light.—Cistern, kitchen, roof and plastering of dwelling, repaired. At present the building at this station is entirely surrounded by water at high tides, to remedy which it will be necessary to raise it five feet from the ground, and fill in with sand covered with clay, to keep the sand from drifting. The roof of the house requires reshingling, and house to be replastered and painted.

Elm Tree station, N. J.—Fence enclosing light-house grounds entirely rebuilt.

New Dorp, Staten island.—Keeper's dwelling repaired and repainted; fence and cistern repaired, and a cellar, lined with brick, built.

Fort Tompkins, Staten island.—Slight repairs made to dwelling and out-houses, new coal-bin put up, and tower whitewashed. The tower and keeper's dwelling are much in need of thorough renovations and repairs, for which estimates have been made.

Bergen Point, Newark bay, N. J.—Cast-iron deck-plate laid under lantern, covering the stone deck of tower. Necessary repairs made to keeper's dwelling.

Passaic, Newark bay, N. J.—Copper lantern-deck replaced by a deck of cast-iron; tower thus rendered water-tight. Slight repairs to keeper's dwelling and the protecting pier.

Esopus Meadows, Hudson river, N. Y.—In a ruinous condition. It is proposed to rebuild the light-house on the plan already adopted for the other stations on the Hudson.

Rondout, Hudson river, N. Y.—In progress, and will be finished, it is expected, before the closing of the season.

Coxsackie, Hudson river, N. Y.—Pile foundations finished, and part of stone-work of protecting pier laid. It is intended to complete the pier, carry the house up and roof it this season, and complete the inside early in the spring.

Stuyvesant, Hudson river, N. Y.—Driving of piles just begun; will be finished and part of stone pier laid before river closes.

Whitehall Narrows, Lake Champlain, N. Y.—The stake-lights were replaced last winter by structures of heavy timber, filled in with stone and covered outside with heavy planking; the corners most exposed to drifting ice are protected by iron plates. The work was found to have stood well the severe test of the breaking up of the ice last spring.

Crown Point, Lake Champlain, N. Y.—Tower repainted, two storm doors provided, and stone steps relaid. Keeper's dwelling replastered, roof at junction of tower repaired, new pump and cover for cistern furnished, and store-room for oil and supplies put up.

Split Rock, Lake Champlain, N. Y.—Tower rebuilt of rock-faced limestone; brick and iron store-room of the same materials, attached to tower, and passage-way built of wood, connecting both store-room and tower with keeper's dwelling. Keeper's dwelling thoroughly repaired and repainted, and new boat-house built.

Cumberland Head, Lake Champlain.—Reconstruction of tower and keeper's dwelling going on, with every prospect of completing the work this season.

Point au Roche, Lake Champlain.—The dwelling wants repainting, the roof to be made tight, and the cellar repaired.

Windmill Point, Lake Champlain.—Keeper's dwelling provided with three new storm doors and double windows; stone steps on all outside doors re-set, and fence repaired.

Plattsburg breakwater, Lake Champlain.—Owing to the damaged condition of the north end of the breakwater, the lighted beacon at the south end, only, could be erected. A steamer lens was exhibited on this beacon on the evening of August 1,st 1867. The repair of the north end of the breakwater, under the supervision of the engineer department, will soon be finished. The frame of the beacon for the north end is ready for erection, and the lantern has been delivered. It is expected, therefore, that the beacon will be ready before the close of navigation on the lake.

Light-vessels.

The light-vessels in this district are in good order, with the exceptions noted further on.

Bartlett's reef.—The vessel at this station has been removed for repairs, and the relief vessel put in her place.

Cornfield Point.—The moorings lost during the heavy gale last autumn have been recovered, and the vessel removed to them.

Bay beacons, spindles, &c., Narragansett bay and tributaries.

South Point, Rose island, Newport harbor.—The iron spindle serving as a day-mark having been carried away by ice, a granite structure has been built in its place, and is surmounted by the former spindle.

Connimicut Point, Providence river.—A beacon of rock-faced granite, laid in cement, has been built in anticipation of the transfer of the light from Nayat Point to this station. Meanwhile, a temporary day-mark is erected on this structure.

Bullock's Point, Providence river, R. I.—A beacon of the same material has been built, with an iron day-mark placed on it.

East Lime Rock, Newport harbor, R. I.—The iron spindle carried away last winter by ice has been replaced by a granite structure, supporting an iron spindle of the same size and form as the one lost.

Muscle bed, Bristol Ferry, R. I.—The stone beacon has been repaired, re-pointed, and whitewashed.

Borden's flats, opposite to Fall River.—The beacon is in danger of tumbling down. It is therefore proposed to reconstruct it on the plan of the Providence river beacons.

Long Island sound and tributaries.

Success Rock.—At the last session of Congress an appropriation was made to build a beacon on Success Rock. The sum is insufficient for the purpose, the site requiring a substantial structure, as the ice at this point runs so strongly and in such masses that an ordinary spindle would be swept away annually. A further appropriation is accordingly necessary.

Brockway's Reach, Connecticut river.—The beacon was almost entirely turned over by running ice last spring. The protecting pier is rotten and falling to pieces, and it is to be feared that it will be swept away by the ice during the coming winter. It is proposed to reconstruct the beacon in a more substantial manner, and to rebuild the pier with heavy blocks of granite laid in cement mortar.

Southport harbor, Southport creek, Long Island sound.—Two beacons, destroyed by ice, have been substantially rebuilt with rock-faced granite laid in cement, and the outer beacon crowned with day-mark of cast and wrought iron.

Norwalk beacon, Norwalk river, Long Island sound.—The beacon, which had been swept away by ice, has been built in a more substantial manner of rock-faced granite, laid in cement, on the west end of *Long Beach island*, a better site, with a day-mark of cast and wrought iron. The title to the land has been conveyed by the town of Norwalk, and jurisdiction ceded by the State of Connecticut to the United States.

Elbow beacon, Newark bay, New Jersey.

The beacon has been rebuilt of rock-faced granite, in the most substantial manner.

Proposed beacons at Sabine's Point and Fuller's Rock, Providence river.

It is proposed to establish new beacons on the plan of *Bullock's Point* beacon, with proper day-marks to distinguish them from other beacons in the river. These beacons have been petitioned for by persons interested in the navigation of Providence river, and the subject examined by the light-house inspector and engineer of the district by order of the board, both concurring in the propriety and expediency of erecting these aids.

A lighted beacon is also recommended on *Whale's Back*, at the entrance of the Mystic river. This rock, now marked by a spindle, is directly opposite to the Morgan's Point light-house, and makes a sharp elbow at a narrow point of the channel. The proposed beacon is therefore very much needed for the better navigation of the river, particularly at night, when vessels in attempting to pass up or down frequently get on shore.

At Great Reef, *Norwalk island*, a spindle, with a suitable day-mark, is required for the large rock just awash at high water, now insufficiently marked by a spar buoy. This rock has been the cause of many wrecks.

Buoy service.

The buoy service in the third district has been performed in a satisfactory manner in the waters of the coast and sound by the tenders Putnam and Sunbeam, by contract on Lake Champlain, and the employment of certain parties at the customary rates on the Hudson river, which requires to be rebuoyed every spring to mark the changes in the channel and make it safe for navigation. Buoys have been placed at the entrance to Connecticut river and in Rockaway inlet.

The buoy wharfs at New London and Newport, which were much out of repair, have been put in thorough order. At Newport the southeast corner of the wharf has been rebuilt with large blocks of granite, and the south side repaired and raised by means of a granite coping to a proper level, fender piles and fasts furnished, and the crane put in serviceable condition.

Buoy tenders.

Steam-tender Putnam.—This vessel, though not built for, and consequently not so well adapted for light-house service as desirable, has been, when not engaged in the primary duty of keeping the buoys of the district in place or under repairs, constantly employed in the transportation of material for the use of the engineer of the district in his work, of supplies shipped from the depot to the various light-vessels and stations, and in towing light and other sailing vessels, as the occasion of service frequently requires. Her machinery is reported to be good; her boiler, however, after frequent patching, is no longer safe with more than twenty pounds steam, and must be replaced by a new one. The sailing tender Sunbeam is in good order.

Light-house depot on Staten island.

Previous to the establishment of this depot the reserve material for the light-house service was stored in the several districts, involving the necessity for a multiplication of storage buildings, mechanics, workmen, supplies of all kinds, apparatus, &c., and it frequently happened that articles were purchased for use in one district when there was an excess of the same in other districts. To reduce to the minimum the supply of the service and the consequent expense, it was evident that there must be one storehouse, one workshop, one oil vault, &c., gathered together at one spot and called a depot, from which all needed supplies and apparatus could be issued as they might be wanted, upon requisitions from the inspectors or engineers of the several districts, approved at the office of the Light-house Board. For convenience of purchase and shipment, it was just as evident that this depot must be at or in the immediate vicinity of New York city.

After consideration of the subject, an estimate of the cost of a suitable lot of ground and the expense of constructing buildings was submitted, and an appropriation was made by Congress of the amount named, fifty thousand dollars. Among several lots offered to the board was a portion of the revenue grounds on Staten island, and since this was not only eligibly situated, but was already in the possession of the United States, and therefore required no outlay of public money for its purchase, but simply a transfer to another appropriation of the amount remaining after the completion of what was then deemed a sufficient building for storage, workshops, &c., this was decided upon, and about thirty-

three thousand dollars (\$33,000) was transferred to the appropriations of the revenue branch. A portion of this sum was afterwards expended under the revenue branch in building a sea-wall along the water front of the lot and grading the grounds. This sea-wall proving totally worthless, and the grading not having been sufficient, estimates were submitted for a new sea-wall and the completion of the grading, as well as for the construction of an oil vault, buoy shed, workshops, &c., and the requisite appropriations were made.

The depot thus established very soon proved its usefulness, even far beyond what had been anticipated, and its convenience and economy were fully equal to its usefulness. Although it was expected that the business of the depot would be large, it has far exceeded the expectations, and it was demonstrated that there was neither sufficient room nor facilities to insure the best practical results or to answer all the demands made upon the depot; and under authority of an act of Congress appropriating the requisite amount therefor, a strip of land on the north side of the lot was purchased from the State of New York. This strip, only twenty-nine feet and one-half an inch in width, extending the full depth of the lot, did not add materially to the area of it, but secured a frontage upon a public street for the entire depth of the lot.

The establishment of a new quarantine station in the lower bay and the abandonment of that on Staten island obviated the necessity for a revenue station where it had been, except for the mere purpose of boarding vessels, and upon the application of the Light-house Board the honorable Secretary of the Treasury ordered the transfer of the remaining portion of the revenue grounds and buildings (except the boat-house) to the light-house establishment. When a contemplated addition of a strip of fifty feet in width, extending along the south side, now belonging to the State of New York, has been made, and for which no further appropriation is required, the grounds will have sufficient area for the purposes of the depot.

Since the transfer of the revenue station to the light-house establishment, the plan of the general arrangements of the depot has been modified to meet the present and prospective wants of the light-house service. The rebuilding of the sea-wall in front of that portion first acquired, to the street on the north, and the construction of the oil vault have been commenced and are in satisfactory progress.

Among the buildings acquired in the recent transfer are two storehouses, which are very old and far too weak for light-house storage purposes. It is proposed to take them down and to use the material in building a new storehouse, uniform with the one first constructed, for which purpose no new appropriation is required.

To avoid all danger from fire, which should not be permitted in the storehouses, it is proposed to put up a small building for offices for the district inspector, engineer, &c., for which purpose an estimate is submitted.

To render the harbor perfectly safe for the mooring during winter of the tenders and spare vessels of the establishment, very considerable improvements will be necessary, but it is not proposed to make them during the next season, therefore no appropriation is required at present.

Arrangements have been made at this depot for testing oils offered by contractors and for experimenting with lamps, apparatus, &c., used in the service. These arrangements are yet limited, but will be extended in accordance with the results obtained.

FOURTH DISTRICT.

The fourth light-house district extends from Squam inlet, New Jersey, to Metompkin inlet, Virginia, including Delaware bay and its tributaries.

There are in this district 18 light-houses and lighted beacons; 2 beacons; 2 light vessels; 75 buoys, exclusive of spare buoys to supply losses; 1 light-house tender, (sail.)

Barneget Light-station.—The work of building brushwood jetties for protecting the beach from washing, &c., along the light-house lot, was continued until the 13th of December last, when it became necessary to suspend operations on account of cold weather and running ice. The storms and ice destroyed most of the work constructed last season. Two of the jetties at the northeast point of the beach remained in good order, and caused the beach to make out sixty feet, besides raising it three feet higher than it had been before. This gave considerable protection to the base of the sand-hills along the light-house lot.

On the 1st of June last, operations were resumed upon the same plan, with some modifications. The effect has been to push the line of the beach thirty feet further out into the bay and raise the beach, at the northern point, five feet higher. This effect is very satisfactory, and it is believed still better results will be produced when the jetties are properly weighted with stone. A small quantity of rough stone placed along the beach midway between high and low water between the jetties, and the jetties themselves weighted, will probably prevent the sand from washing and give a more permanent protection. Arrangements have been made for getting about two hundred (200) tons of rough quarry stone deposited as stated above.

The plank platform between the keeper's dwelling and the tower has been renewed, and the sand fence around the building repaired. It was designed to give the tower two coats of cement wash during the warm weather, but owing to the almost constant rain during the month of August, it was thought best to postpone the work until next season.

Tucker's Beach.—Congress having made an appropriation of five thousand dollars for repairing and relighting this station, a party of workmen, with building materials, were on the 15th of April sent there. New floors were placed in the dwelling, and the building thoroughly repaired, a new brick water cistern built, new spouts and conductors, and a new pump supplied to the cistern. A new fourth-order lantern was placed upon the tower, the walls repointed inside and out, new window frames and sash, and a new granite sill to the door were provided. Both dwelling and tower received two coats of cement wash on the outside. A sand fence was constructed along the sea front of the light-house lot and the buildings enclosed by a cedar post and rail fence. A fourth-order lens, fixed varied by flashes, was placed in the lantern, and the light re-exhibited on the evening of June 20, 1867. The station is now in good order.

Absecon.—The measurements of the beach in the vicinity of the light-house have been continued semi-monthly throughout the year. The severe storm and high tides in March last washed the storm tide high-water line considerably. The ordinary high-water line has not undergone much change since the last annual report.

The main channel into the inlet has moved to the northward during the spring and summer. Should this action continue there is little doubt but the point of the beach will also move to the northward, a condition much to be desired. A few slight repairs will be made to the buildings before the close of the present season, and a coat of cement wash given to the tower early in next season, when the station will be in good order.

Cape May.—The fence enclosing the old two-acre lot, the small bridge over the ditch, and the roadway leading to the station, all of which were damaged by the storms in March last, are now being repaired, and next season it is proposed to give the tower a coat of cement wash.

Maurice river.—A few slight repairs have been made during the year. They included the cowl, water-conductor pipe, and the fence, new posts and boards being furnished for the latter. A new pump for the water cistern was supplied.

Brandywine shoal.—The plank platform around the buildings at this station will need repairs during the next year.

Egg island.—An appropriation of fifteen thousand dollars for a new light-

house at this station is now available, and it is proposed to prepare during the coming winter all the requisite material and in the spring construct a screw-pile light-house similar to the beacon-light at Cape Henlopen.

Cohansey.—The earth bank enclosing the building has, after settling sufficiently, been increased in height, and the new earth has been faced with stone. Some repairs are required to the oil-house and plank platform, which will be made before the close of the present season.

Fort Mifflin.—A new frame kitchen has been built; the pier upon which the building is founded and the fence around the pier have been repaired.

Christiana.—The new brick cistern has been finished; the brick oil-house repaired, the ditches cleaned out; a new out-house built, and the earth bank enclosing the station and the sluice have been repaired.

Reedy island.—Extensive repairs to the bank enclosing the buildings, rendered necessary by the storm and high tides in March, are now being made, and will be finished in a few days. A new brick water cistern has been built, the lantern and tower windows painted, the plank platform and the plastering repaired, and the windows and doors of the dwelling painted outside.

Bombay Hook.—Slight repairs are required to the plastering and will be made before the close of the season.

Mahom's river.—The plank platform around the building has been thoroughly repaired, and the lantern and building have been painted inside and outside.

Delaware breakwater.—Repairs are in progress, including a new floor for the fog-bell, machinery, the roof of the building, the plank pathway around the building, the footway from the boat landing, and the building painted throughout. The lantern at this station is old, and probably will not answer longer than a year. To provide a new lantern will require two thousand dollars, which sum is included in the accompanying estimates.

Cape Henlopen beacon.—The building is now being painted inside and out. The steps leading from the platform to the surface of the soil were last season carried away by storm tides. They have been renewed and arranged to hoist up. A few slight repairs will be made to the station.

Cape Henlopen.—The work of building the brick cylinder in the tower and putting in the iron stairway, iron window frames, brass sash, and iron door frame and door, was completed in November last.

Fenwick's island.—It is proposed to change the present manner of hanging the weight which drives the flashing machinery. This, with a few slight repairs, will be all that is necessary.

Assateague.—The work of constructing the first-order light-house at this station was continued until the 13th of December last, when it was suspended for the winter. The tower had reached an altitude of ninety-five (95) feet. The materials and other public property were properly stored and left in charge of a reliable man. On the 1st of March the work was resumed and prosecuted up to the present time. The tower has been completed and the stairway and lantern put up. The oil-house and keeper's dwelling were ready for occupancy by the 25th of September. The illuminating apparatus was adjusted and the first-order light shown from this important station for the first time on the evening of October 1st, and the entire work will be completed, the workmen discharged, and tools removed before the close of this month.

Light-vessels.

The Five Fathom Bank light-vessel was driven by stress of weather from her station, on the 21st of February, and reached the Delaware breakwater, where she was supplied with new moorings, and was replaced on the 13th of March. This vessel, on the 22d of March, during a very heavy gale, again broke adrift, and after severe hardship reached Hampton Roads on the 27th of

that month. Needful repairs were made, and she resumed her station on the 28th of April.

The other light-vessel of this district, the Cross Ledge, has remained constantly on her station, except during the winter months, when she is withdrawn to avoid danger from ice.

Buoys.

The buoys at Absecum inlet were all carried away at different times during the last winter, and were replaced as promptly as practicable. During the heavy gale of March, 1867, the bar of this inlet was entirely changed, which necessitated its being sounded out and rebuoyed.

The buoys marking the channels into Great Egg harbor were also carried away by ice during the winter, and replaced as soon as possible.

The channel into Little Egg harbor, New inlet, has been sounded out and buoyed.

The general buoy service of the district has received careful and prompt attention, and is now in an efficient condition. The light-house and buoy tender of this district is found to be nearly unserviceable, by reason of age and arduous duty; it will be necessary to make adequate provision for supplying her place.

FIFTH DISTRICT.

The fifth light-house district embraces the coast from Metomkin inlet, Virginia, to New River inlet, North Carolina, including Chesapeake bay and tributaries, and Albemarle and Pamlico sounds.

There are in this district 62 light-houses and lighted beacons, 85 beacons, 4 light-vessels, 460 buoys, exclusive of spare buoys for use in supplying losses, 2 steam tenders.

Before the war, the aids to navigation in this district included a great number of light-vessels, many of which were in waters not subject to heavy seas, and but rarely to ice of such mass and strength as to make it dangerous to permanent structures. The rebellion had swept away all the light-vessels in the sounds of North Carolina, and some of those in the lower Chesapeake. In re-establishing these stations the opportunity was presented to carry into effect an object long had in view by the Board, viz., to replace the light-vessels, wherever practicable, by permanent structures, because of their greater economy, both in construction and maintenance. Generally the stations occupied by light-vessels are of such a character that the screw-pile light-house is the most eligible form of construction for any permanent substitute. This is particularly the case in the district in question, owing to the slight elevation of the adjacent shores and their swampy formation, the shallow water and the nature of the bottom. Since the last annual report screw-pile light-houses have been erected upon the eight following stations, formerly occupied by light-vessels, viz: Roanoke river, Harbor island, Southwest Point Royal shoal and Long shoal, in North Carolina, Upper Cedar Point, Hooper's straits, and Janes' island, in Maryland, and Lower Cedar Point, in Virginia, at a total cost of one hundred and twenty-one thousand and one dollars, (\$121,001,) which, under the authority of the second section of the "act making appropriations for light-houses, light-boats, buoys, &c., and providing for the erection and establishment of the same, and for other purposes," approved March 3d, 1859, has been charged to the appropriation for "seamen's wages, repairs, &c., of light-vessels." Thus far, no light-vessel removed or destroyed by the rebels has been replaced by a new one built for the purpose.

The experience gained in making the constructions referred to renders it probable that it will be practicable to substitute permanent structures at each of the light-vessel stations in the district.

The following is a statement of the present condition and requirements of the district. Repairs of a general character have been made at the following named light stations, viz: Cape Charles, Old Point Comfort, White shoals, Point of Shoals, Jordan's Point, Cherrystone, Back river, New Point Comfort, Stingray Point, Cove Point, Seven Foot Knoll, Lazaretto Point, and they are now in good condition.

Cape Henry.—A new iron stairway has been placed in the tower, and the station has been generally repaired. It is now in good condition.

Watt's island, Fog Point and Clay island.—New lanterns have been substituted for the old and worn-out ones, and the stations have been generally and thoroughly repaired.

Sharp's island.—The screw-pile light-house in course of erection, at the date of the last annual report, has been completed. It was severely tried during the last winter when the ice was of unusual weight and strength, but without receiving any damage that can be discovered.

Pool's island, Turkey Point, Fishing Battery, and Havre de Grace.—New and improved lanterns have been substituted for the old and worn-out ones at these stations, and they have been put in thorough repair.

The work on the beacons to mark the Brewerton channel, Patapasco river, is progressing. The iron-work of the foundation of the southeast and most important structure is completed, and the superstructure is in a forward state. The land upon which it is proposed to build the northwest beacon has not yet been obtained; neither has the legislature of Maryland yet passed the necessary act ceding jurisdiction.

The beacon-light at Somers's cove, in the Annapessex river, Maryland, provided for by act of Congress, is completed. It is a screw-pile structure of the least expensive class.

The light-house at Deep-water shoals, in James river, Virginia, was destroyed by ice on the 20th of January last. Its destruction was made the subject of a special report to Congress. An estimate of the cost of a more substantial structure was submitted, and the necessary appropriation was made available on the 1st July, coupled with the condition that the work should be done by contract. Its construction is now in progress, to be finished by the 1st January, 1868.

Cape Lookout.—The first order lens in use at this station before the war was much injured by the rebels. It has been repaired and restored to its place, replacing the third order lens temporarily in use.

The light-houses at Wade's Point and Croatan, the superstructures of which were burnt by our own troops, and that at Pamlico Point, which had been extinguished by the rebels, have been restored and are now lighted.

Bodies island.—This light-house was totally destroyed by the rebels during the war, and the Board does not recommend its re-establishment. But instead, it is recommended to build between Cape Hatteras and Cape Henry; a distance of one hundred and twenty miles of dangerous coast, now unmarked by any light; three light-houses of the fourth order, and an estimate of the cost is submitted.

Bogue banks.—This station, destroyed by the rebels, and not yet re-established, formerly consisted of a small brick tower, showing a fourth order light, and, together with a beacon of the sixth order, formed a range to enter the harbor of Beaufort, North Carolina. An estimate of the cost of its re-establishment is submitted.

In this district all the light-houses now in operation are in good condition, and amply supplied with necessary materials for a proper maintenance of the lights.

In only two instances during the past year have complaints of neglect of duty

upon the part of the keepers reached this office, and, after careful inquiry, satisfactory explanations were given.

Franklin lamps have been substituted for the Fountain lamps heretofore in use at Cherrystone, Piney Point, Sharp's island, Fog Point, Watts island, Craney island, Clay island, and Stingray Point. New boats have been supplied to Blackstone's island, New Point Comfort, White Shoals, Point of Shoals, and Deep Water Shoals, light-stations.

Excavation of iron ore at Lazaretto Point.

Since the last annual report 494 tons of iron ore have been excavated at Lazaretto Point, for which the sum of seven hundred and seventy dollars and seventy cents (\$770 70) has been received.

The quantity excavated is 527 tons less than in 1866. The small amount produced is no indication of the exhaustion of the ore bed, but is attributable to the heavy rains which have fallen during the year; much of the contractor's time being employed in removing the water from the excavations to get at the ore. In addition to removing the water, the workmen have been engaged in other parts of the grounds, clearing the top earth, and levelling all irregularities in accordance with the articles of agreement.

Light-vessels.

Willoughby Spit.—This vessel being of iron, the constant scaling, particularly at the water line, has greatly impaired her strength, and it has only been by repeated patchings of the plating for the past two years that she has been enabled to remain at her station for so long a time.

On the 17th August last she was withdrawn, taken to Norfolk, and the vessel formerly marking *Upper Cedar Point* substituted.

York Spit—The vessel formerly stationed to mark this danger was removed and destroyed by the rebels in the spring of 1861. Upon the completion of the screw-pile light-house at Lower Cedar Point, the light-vessel thus relieved was taken to York Spit and established upon that station.

Wolf Trap.—No repairs to the wood-work of this vessel have been needed during the past year. The floating ice of last winter tore off portions of her yellow metal sheathing, extending from her stern to the main chains on each side. This was repaired, and a new fog bell supplied in the place of the old one, which had become broken from long use.

Windmill Point.—The light-vessel which formerly marked this station was, in 1861, removed by the rebels and destroyed. The station has not yet been re-established, though the Board has under consideration the propriety of erecting a screw-pile light-house to mark the danger.

Janes' island.—On the 18th December, 1866, this vessel was reported to be leaking badly. Accordingly the Relief was sent to take her place, and she was taken to Baltimore, where she was thoroughly examined. The estimate of the cost of the necessary repairs, (more than eight thousand dollars,) was deemed more than she would be worth after their completion; particularly in view of the early construction of a screw-pile light-house to mark the station. She was therefore stripped of all public property and sold at auction, realizing the net sum of five hundred and eighteen dollars and fifty-five cents, (\$518 55.) Her lantern and accessories were sent to the light-house depot on Staten island, and the remainder of her outfit stored at Lazaretto Point.

The light from the new screw-pile light-house, substituted at this station, was exhibited on the night of the 7th October, 1867, at which time the Relief was withdrawn.

Smith's Point.—On the 19th January, 1867, the heavy bodies of ice from

the Potomac river and the upper Chesapeake came down the bay with such force as to endanger this vessel. Her moorings were slipped, and she was carried at will for two days by the ice and current, when the revenue cutter *North-erner* fell in with her and towed her into the Great Wycomico, on the western side of the bay. She remained there until the 23d February, when she was taken in tow by the tender *Heliotrope* and replaced upon her station, with new moorings, after which the old moorings were recovered. The vessel sustained no damage, except to her yellow-metal sheathing, which was more or less injured throughout her whole length, at and below the water line. Without removing her from her station, this damage, so far as possible, has been repaired. A new screw-pile light-house, to be substituted for this vessel, is now under construction, and will be completed during the next season.

Hooper's Straits.—A new screw-pile light-house, to take the place of this vessel, was completed and the light exhibited for the first time on the night of September 14, 1867. She was then taken to and remains at Norfolk. After some slight repairs have been made to her she will be available for any station for which she is fitted.

Lower Cedar Point.—On the 6th August, 1867, a light was exhibited from the screw-pile light-house substituted for this vessel, and she was taken to Norfolk, put upon the railway, and carefully examined. It was found that after a thorough caulking of her sides she would be in good condition. This was done, and after being repainted yellow, and otherwise prepared for service, she was, in October, 1867, placed upon the York Spit station, which had been unoccupied since the beginning of the war.

Upper Cedar Point.—Upon the completion of the new screw-pile light-house intended as a substitute for this vessel, it was lighted for the first time on the night of July 20, 1867, and the vessel taken to Norfolk, put on the ways, her sheathing thoroughly repaired, and painted red. On the 17th August she was taken in tow by the tender *Heliotrope* and placed upon the Willoughby Spit station, the iron vessel formerly occupying it being no longer fit for service. The vessel now marking Willoughby Spit is in excellent condition in every particular.

Bowler's Rock.—The vessel formerly occupying this station having been destroyed by the rebels, examinations have been made with a view to the erection of a screw-pile structure to mark it in future. Other matters of more importance having demanded immediate attention, this is still held under consideration.

Royal shoal.—This vessel was destroyed by the rebels at the beginning of the war. The site formerly occupied by it being suitable for that of a screw-pile light-house, the station was re-established by the erection of one, from which a light was exhibited for the first time on the night of the 30th April, 1867.

Harbor island.—This station was re-established by the erection of a screw-pile light-house, from which a light was exhibited for the first time on the night of April 1, 1867. The vessel formerly occupying it was destroyed by the rebels at the beginning of the war.

Long shoal.—A new screw-pile light-house having been completed at this station, a light was exhibited from it for the first time on the night of May 31, 1867. The vessel previously occupying it, being no longer worth repairing, was taken to Newbern, North Carolina, stripped of everything which could again be of service in the light-house establishment, including lantern and accessories, chains, anchors, &c., and on the 9th July, after due notice, sold at public auction for the sum of three hundred and eighty dollars, (\$380.) The lantern and accessories were sent to the light-house depot on Staten island, and the remainder of her outfit retained in the district.

Roanoke river.—This light-vessel, like so many others, fell into the hands

of the rebels at the beginning of the war, and the station was re-established by the erection of a screw-pile light-house, from which a light was exhibited for the first time on the night of January 1, 1867.

Relief.—Early in October, 1866, while this vessel was lying at her wharf in Baltimore, she was run into by the United States steamer Phlox, and her bows on the port side injured, causing her to leak. She was taken upon the ways and thoroughly repaired. Upon the withdrawal of the Janes' Island light-vessel from her station for repairs, the Relief was substituted, whence she was driven on the 15th January, 1867, by the floating ice. Her keeper returned her to the station on the 16th, and exhibited a light on that night. On the 17th she was again carried away by the ice, and the keeper, seeing that he could not regain the station, buoyed and slipped the moorings which the vessel had been dragging, and on the 18th succeeded in getting into the Annapessex river, where protection was found.

On the 12th February, the ice having in a great measure disappeared, the keeper renewed the moorings which had been slipped, and returned the vessel to her station. The screw-pile light-house, intended as a substitute for a light-vessel at this station, was completed and a light exhibited for the first time on the night of the 7th October, 1867, whereupon the Relief was taken to Norfolk, where she is now held for any service that may be required of her.

Buoy service.

The buoyage in Chesapeake bay, York, Potomac, and Patapsco rivers, and also in Hampton Roads, James and Elizabeth rivers, is in a satisfactory condition, and it is hoped that in the remaining tributaries of the bay it will be placed in a like condition at an early day.

Eastern coast of Virginia.

After considerable difficulty and lapse of time in endeavoring to have the work done at reasonable cost, the buoys in Hog Island inlet were placed in position on the 10th June, 1867. On the 28th July, 1867, buoys were placed in the proper positions in Wachapreague, Metomkin, and Sand Shoals inlets, and a contract has been entered into for their maintenance, as well as for those in Hog Island inlet.

Potomac river.—All buoys broken adrift or out of position have been put in their proper places, damaged buoys have been replaced by good ones, and a can buoy substituted for a spar at Matthias Point. An additional buoy has been placed at the mouth of the Yeocomico.

Tangier sound.—Additional buoys have been placed in this sound and in Annapessex river.

Hatteras inlet.—Nine buoys at this inlet, which had drifted from their position in the early part of the present year, have been replaced.

Beaufort and Core sounds.—During the year several of the buoys in these waters have gone adrift. They have been recovered and placed in their proper positions. The buoyage here is very defective, and requires the services of a tender to put it in good condition. The Heliotrope last visited the waters of North Carolina in August, 1866, giving attention to the inlets, to Albemarle, Pamlico, and Core sounds, but since that time it has not been possible to send the vessel there, except to the neglect of even more important duties.

On the 20th May last, fifty-four (54) iron buoys were furnished for service in this district, and a contract for seventy-five (75) juniper spar buoys has been made, twenty-four (24) of which have been delivered. The requisite quantity of chain has been purchased, and the district is well supplied at present with spare buoys and accessories.

Buoy-tender Heliotrope.

During the year this vessel has been employed in the usual work of replacing buoys and carrying supplies to the light stations belonging to the district. For nearly three months she was at the Washington navy yard undergoing repairs, during which time a sailing vessel was chartered to attend to a portion of her duties. Defects in her steam chimney, which had been overlooked at the navy yard, and a leak in her bottom, which had afterwards developed itself, have been repaired.

The steam tender J. N. Seymour has been exclusively used, during the past year, in connection with the construction of the screw-pile light-houses in this district, above reported.

SIXTH DISTRICT.

The sixth light-house district extends from New River inlet, North Carolina, to Cape Canaveral light-house, Florida, inclusive.

There are in this district 49 light-houses and light beacons; 123 beacons; 5 light vessels; 146 buoys, exclusive of spare buoys for use in supplying losses; 2 sailing tenders.

The service in this district has been as well performed as the means at the disposal of the board would permit. The damage done the aids to navigation during the rebellion was general, and although every exertion has been made to restore the system, it is not yet complete. The lights which remain to be established are, however, the least important.

The following is a statement of the present condition of the several light stations, together with the requirements of the district during the next year:

Federal Point; Oak island.—The buildings at these stations were erected in 1866, and are in good condition.

Price's Creek range lights.—These have not been re-established, as the range is no longer a good one. It is proposed to mark the range of the present channel by new towers, repairing and using the old dwelling. An estimate of the probable cost of doing so is submitted.

Horseshoe Shoal light-vessels.—In accordance with the policy decided upon by the board to replace wherever possible the authorized light-vessels by light-houses, the necessary examinations of the site at this station have been made, and a screw-pile structure, as the most suitable, is now in hand, and will be completed during the next year.

Orton's Point.—Has not been re-established. The station requires a new lantern, new sash and doors, plastering repaired, and breakwater in front to protect the site. The necessary estimate is submitted.

Campbell's island.—The buildings at this station were entirely destroyed during the war, and it is recommended that instead of rebuilding them a screw-pile light-house be placed on the shoal at the turn in the channel of the river, just above Campbell's island. An estimate is submitted for this purpose.

Upper jettee range.—This station, like the former, was entirely destroyed during the war. An estimate for its re-establishment is submitted.

Georgetown.—The tower at this station has been thoroughly renovated, new lantern placed on it, and the light re-established with a new fourth-order apparatus.

A good, substantial two-story and attic frame dwelling has been built, being in plan 24 by 26 feet, with a kitchen 10 by 10 feet, and a porch extending along the entire front. A cistern has been built, and a boat-house on the beach.

Cape Romain.—The tower is in good condition. The keeper's dwelling leaks in driving rains. The assistant keeper's dwelling is also reported as leaking. It is proposed to remedy all the defects by putting a new roof on the

assistant keeper's dwelling, cement-washing both dwellings, and building a boat-house.

Bull's bay.—Has not been re-established, as there are other works which are considered of much more importance, and which have therefore been given precedence.

Morris island.—Works entirely destroyed during the war. An appropriation was made by Congress to establish range lights on Morris island to guide vessels in passing over Charleston bar. It is considered doubtful whether any useful range lights can be placed upon Morris island, and it is recommended that the terms of the appropriation be so amended as to permit the range to be placed wherever it would best subserve the end desired.

Fort Sumter, Castle Pinckney, and Battery Beacon stations are in good condition.

Sullivan's island.—This station consists of a temporary frame skeleton tower erected upon the roof of a private house. The house is in a dilapidated condition. It is recommended that range lights be built to indicate the channel, and thus render unnecessary the present light and the temporary light-vessel Weehawken. The requisite estimate is submitted.

Hunting island.—The buildings at this station were destroyed by the war. As the lines of steamers between Charleston and Savannah use the inland passage from St. Helena entrance it is proposed to restore the station, and an estimate of the cost thereof is submitted.

Combahee bank.—It has been decided not to restore the light-vessel formerly at this station, but in lieu thereof to substitute a screw-pile light-house. This will be done at an early day.

Hilton Head.—Range lights are in fair condition, needing unimportant repairs, which will be made.

Bay Point.—The temporary works (on old rebel barracks) were blown down in 1866, and a good skeleton frame of wood was erected. The illuminating apparatus is only a steamer's lens, yet it seems to be all that is required. Unless some greater necessity appears in the future, the appropriation of fifty thousand dollars for a new light at this point will not be expended.

Calibogue sound.—Before the war this station was marked by a light-vessel. It is proposed to substitute therefor a light-house, to be built on Braddock's Point. The proposed site is in possession of the government, and the necessary structures will be erected.

Tybee.—This was formerly a second-class station, but after a careful discussion of the requirements of commerce it was decided, in re-establishing it, to make it a light of the first order, having its focal plane one hundred and fifty feet above the level of the sea. When the rebels extinguished the light they attempted to destroy the old tower by fire, but without complete success, and it was found that a considerable part of it could be used. It was consequently torn down to the proper point, and the new masonry carried up from there to the requisite height. A new first-order apparatus and lantern were placed upon the tower, and the light exhibited therefrom on the night of October 1, 1867. The old tower was finished in wood. The new one consists of masonry and metal only, and is completely fire-proof. New dwellings for the keepers have been built and the station is now in good condition.

Tybee beacon, destroyed during the war, has been re-established by building a skeleton frame of fifty feet in height from base to focal plane, and designed to range with the main light in crossing the bar at the entrance to Savannah river, and placing upon it a new lens and lantern of the fourth order. The light was exhibited on the night of October 1, 1867.

Tybee Island knoll.—This was formerly marked by a light vessel, but it is proposed in re-establishing the station to substitute a light-house. This has not yet been done for want of time.

Cockspur, Fig, island, and the Bay are in good condition, and will require only slight repairs of a current nature.

Oyster Beds.—In good condition. The dwelling for the keepers of Oyster Beds and Cockspur beacons is on Cockspur island near Fort Pulaski. It has had slight repairs, but needs a new roof, plastering repaired, and grounds enclosed, which will be attended to at once. A day beacon will be erected to mark the Oyster Rocks.

Sapelo.—The tower and other buildings, much injured by the rebels, need extensive repairs. The re-establishment of the station has been begun, and will be pushed forward to completion at an early day. A movable beacon will also be completed at the same time.

Wolf Island beacons, destroyed during the war, will soon be re-established upon an improved design. One of the beacons will be movable.

St. Simon's.—All the buildings at this station were completely destroyed by the rebels. It will be re-established upon new and improved plans as authorized by Congress.

Little Cumberland island.—The extensive repairs at this station necessary to restore it after its damage by the rebels have been made, and it is now in good condition. The light from a new lens and lantern of the third order was exhibited on the night of September 1, 1867.

Amelia island.—Repairs have been made to the tower, new glass placed in the lantern, weight of the rotary machinery cased, and an iron gallery placed around the lantern in place of the temporary wooden one. It is intended to complete the work at an early day, including a fence to enclose the grounds.

Amelia Island beacon, in front, seaward, of the main light, at a distance of about five-eighths of a mile, has been re-established. It is movable, on wheels and a tramway of one hundred feet. The range indicates the channel across the bar, entrance to Fernandina, Florida. A plank walk from the main light across the marsh to the beacon, three-eighths of a mile in length, is under construction and will soon be finished.

St. John's river.—Having been much damaged by the rebels, extensive repairs were necessary to restore it. These have been made; a new lens and lantern of the third order placed in position, and the light re-established on the night of July 4, 1867.

Dames' Point.—Before the war a light-vessel was stationed here, but the Board deems this an expensive way of marking the danger, and it is proposed to place a beacon light on shore, which will answer every purpose. But this being a comparatively unimportant station, will be among the last re-established.

St. Augustine.—Like many others, extensive repairs were required at this station to place it in the condition it was in before the war. These have been completed, a new lens and lantern provided, and the light re-established on the night of June 1, 1867.

Cape Canaveral.—Early in the year a working party provided with the necessary apparatus and materials was sent from New York city, and having landed at Cape Canaveral, made such repairs of a temporary nature as were necessary to permit the re-exhibition of the light from the old tower on the night of the 1st of June.

The same party has been engaged in preparing the foundation, and erecting the new cast-iron light-house contracted for before the war, but not finished until after its close. Four cargoes of material, including all the cast-iron work, have been safely landed, and the fifth cargo is on the way. The success which has thus far attended the undertaking warrants the belief that the work will be completed during the course of the next summer.

The appropriation for this work, having been made before the war, and the subsequent great advance in the price of materials and labor, has proved insuffi-

cient to complete it, and an estimate of the additional amount necessary is herewith submitted.

Light-vessels.

Frying-pan Shoals.—Parted her moorings during a gale in September 28, 1866, and was found October 10, 1866, about ten miles below Tybee, Georgia; was taken into Savannah, Georgia, afterwards to Charleston, where she was docked, repaired, and had her bottom cleaned. After being refitted with new moorings, she was, on November 15, taken in tow by the revenue cutter Ashuelot and placed on her station. Her moorings were sighted by the keeper on the 3d of September, 1867, and reported in good condition. It is thought that during the coming year she will require nothing more than the ordinary current repairs.

Charleston bar.—On the 20th of June, 1867, this vessel was temporarily removed from her station for repairs; was brought into Charleston harbor, docked, and after having all the necessary repairs made was returned to her station on August 9, 1867. Only the ordinary repairs are anticipated during the next year.

Weehawken.—This vessel (formerly a propeller) has recently been taken temporarily from her station for the purpose of putting a new plug in the cylinder through which her shaft worked. As soon as this work is completed she will be replaced on her station.

As this is an iron vessel, and has been a long time in service, it is probable that she is much worn and rusted. A correct report of her condition cannot be made until she is docked and thoroughly examined.

Martin's Industry.—This vessel having been reported in a leaky condition, was, on the 28th of March, 1867, temporarily withdrawn from her station and towed into Charleston harbor, where she was docked, repaired, and supplied with new moorings. On the 13th of May she was returned to her station; on the 15th of the same month she was reported leaking worse than before, and on the 27th she was again docked. The leak was caused by the worms getting into her through her strainer. It was stopped, and on the 9th of July she was replaced on her station.

Relief vessel.—While temporarily occupying Fishing Rip station, parted her moorings in moderate weather on November 3, 1866, the pin having worked out of a shackle; lost her anchor (a mushroom of 5,200 pounds) and thirty fathoms of chain. She was supplied with new moorings and replaced upon her station August 6, 1867.

Fishing Rip.—This vessel was brought into Charleston harbor last year for repairs, was docked and placed in complete order, ready for service. She is now temporarily occupying the station of the Weehawken light-vessel.

Arctic.—This vessel, to which allusion was made in the last annual report, was built for a light vessel at the Philadelphia navy yard, but before being used as such, was temporarily transferred for the use of the expedition to the Polar regions under command of Dr. E. K. Kane. She was fitted up as a propeller, and as the "Arctic" of that voyage became famous for her staunchness. Upon the return of the expedition the engines were taken out of her and she was returned to the light-house establishment, and in May, 1860, was sent to Smithville, North Carolina, to be there held as a relief light-vessel. Upon the breaking out of the war, she was seized by the rebels and sunk in Cape Fear river, and since the close of the war, has been raised, thoroughly repaired, provided with a complete outfit, towed north, by the tender Iris, as already reported, and is now upon the Hen and Chickens station in the second district.

The first class light-vessel stationed at Martin's Industry before the war, and seized and sunk in the Savannah river by the rebels, has been raised, taken to Savannah and thoroughly repaired. She is now receiving supplies and a complete outfit, and will be ready for service in a very short time.

Buoyage.

The buoyage of this district has received all the attention which the available means would permit. The necessity for a steam buoy tender is very great, and it is hoped the estimate for one which is herewith submitted will be favorably acted upon.

The buoyage to the following entrances is now complete, viz: Cape Fear river, North Carolina; Georgetown, Charleston, St. Helena sound, Port Royal and Calibogue sound, South Carolina; Savannah, Georgia, and Fernandina, Nassau inlet, and St. John's river, Florida.

And incomplete at the following places, viz: North Santee, South Santee, Cape Romain, Bull's bay, North Edisto and South Edisto, South Carolina; Wassaw bar, Sapelo bar, St. Simon's bar, and St. Andrew's inlet, Georgia, and St. Augustine, Florida.

Buoy tenders.

The Narragansett has been employed upon engineer duty, transporting men and materials for the re-establishment of lights in the district.

The Du Pont has been used as a tender upon the works now going on at Cape Canaveral, Florida.

SEVENTH DISTRICT.

The seventh district embraces the coast from south of Cape Canaveral to Egmont Key, Florida.

There are in this district 10 light-houses and lighted beacons; 18 beacons; 57 buoys, exclusive of spare buoys for use in supplying losses; 1 sailing tender.

Various small but important works of repair and renovation have been in progress during the past year, and the general condition of the aids to navigation in the district is satisfactory. At Sand Key the pedestal upon which the lens revolves was found to be much worn and grooved, materially affecting the regularity of the revolutions of the apparatus, and upon which depends its distinctive character. The plate was sent north, turned down and replaced, new facings and trucks supplied.

At Egmont Key the lightning conductor was lengthened by splicing on 29 feet, burner lowered, curtain hooks put up in lantern, new kitchen built.

Key West.—Lamp adjusted and levelled, clock oiled and cleaned, lightning rod lengthened by splicing on 12 feet, leather packing for lamps supplied, feed pipe soldered.

Dry Tortugas.—New wick rings provided, new supply tubes put on burners, burners packed, curtain hooks put up in lantern.

Northwest Passage.—New Franklin lamps furnished.

Dry Banks.—Clock oiled and cleaned, pane of glass set in lantern.

Carrysfort reef.—Revolving machinery cleaned and oiled, apparatus raised and levelled, revolving trucks cleaned, oiled and adjusted.

Cape Florida.—Lamp repaired, new supply tube furnished, arms on lens chimney riveted and soldered, seven pairs of blinds hung.

Jupiter inlet.—Holes drilled and arms on adjusting circle bolted, revolving machinery oiled and cleaned, six panes of glass set in lantern.

Sea-horse Key.—New kitchen built, new insulators for lightning rods supplied.

Florida Reefs.—A complete system for the lighting of the Florida reefs has been adopted by the Board. To carry it into effect, three lights still remain to be built; one of the first-class on Alligator reef, and two other smaller ones on other positions. The first-named is considered the most important, and an estimate of the amount necessary to be appropriated for the commencement of the work is submitted. The estimates for the others are deferred for this year.

Buoy service.

The day beacon on the south point of Gasparilla, which served to mark the entrance to Charlotte harbor, by Boca Grande channel, was blown down in February, 1867, and a buoy placed to mark the danger. This buoy was carried away in June, 1867.

A first class iron can-buoy has been placed to mark Fowey's Rocks, Florida reef, at the entrance to Hawk channel, in 12 feet water.

Small buoys have also been placed to subserve the needs of the new submarine telegraph cable to Havana.

Buoys have also been placed on Middle Ground in Tampa Bay, and one in the small channel leading to the town.

The Rebecca shoal buoy broke adrift in the early part of last December, but was recovered and replaced on the 23d of the same month.

The attention of the board has been called to the necessity of establishing a first-class buoy near the beginning of the shoal water, three miles eastward of Cape Florida, in $3\frac{1}{2}$ fathoms water. It is stated that several vessels have recently had narrow escapes from disaster at this point.

The schooner Narragansett, which was employed on engineer work in this district, while on her way from Key West to New York, encountered a severe storm, November, 1866, and sustained severe injuries. The necessary repairs were made, and being found unsuited to the waters of this district, she was turned over to the light-house inspector at New York, and was assigned to duty in the sixth district.

The regular light-house and buoy tender of the district has received considerable repair during the year, and has rendered good service; but from her insufficient size and character, being unable to attend to the duty of correcting the buoy positions of the entire district, arrangements have been made for chartering, temporarily, a steam vessel to attend to this special work.

The president and engineer of the ocean telegraph line from Cuba to Florida embarked on the United States steamer Tahoma for Havana, to meet the new cable shipped from England. Just at the moment of starting the boiler gave way, and the vessel could not proceed. In this emergency the inspector placed the tender at the disposal of the telegraph officers to convey them to Cuba, which duty occupied the vessel two days.

EIGHTH DISTRICT.

On the 1st July, 1867, by authority of the Honorable Secretary of the Treasury, the former eighth and ninth districts were consolidated, the new district being styled the eighth.

This had become necessary, owing to the provision in the act of Congress organizing the present light-house establishment, limiting the number of districts to twelve, and the extension of our coast upon the Pacific, which created the necessity for an additional district there.

Under the present arrangement there is no ninth district, and the aggregate number of districts remains at twelve.

The eighth district comprises all the coast of the Gulf of Mexico, from St. Mark's, Florida, to the Rio Grande.

The following statement of the operations of the past year, the present condition, and the requirements of the aids to navigation is made in considerable detail, because in this district the destruction of light-house property by the rebels exceeded that in any other, and the consequent expense of the re-establishment of the aids to navigation is great. Much has been done to restore them to their condition before the war, but much yet remains to be done. However, only those stations which are of the least importance remain unmarked, and even they are few in number.

Operations have been greatly delayed by the prevalence of the yellow fever along the entire gulf coast during the present season.

There are in this district 64 light-houses and lighted beacons ; 41 beacons ; 80 buoys, exclusive of spare buoys for use in supplying losses ; 1 steam tender ; 3 sailing tenders.

St. Mark's.—The tower at this station was mined by the rebels, and an attempt made to blow it up. By the explosion of the mine much damage was done to the lower part of the tower, nearly one-third of the circumference for about eight feet being blown out. The dwelling-house was burned.

The work of restoring the station commenced early in September, 1866, and was completed on the 10th December following. The materials were in part carried by the launch *Pharos* from the adjacent stations, *Dog Island* and *St. George*, being those remaining after the completion of the repairs at those places. The lumber was purchased up the *St. Mark's* river at reasonable prices.

A lens of the fourth order, fixed, was supplied, and the light was re-exhibited on the night of January 8, 1867. The station is now in good condition.

Pensacola.—The work of re-establishing the *Barancas* and *Caycas*, or *Fort McRae*, range beacons, which were destroyed during the war, was commenced on November 3, 1866, and completed on the 19th of the same month. The rapid execution of this work was in a great measure due to the fact that the wooden structures were framed before being carried to the station. Notwithstanding some delay and difficulty in the way of landing the materials in boats at the *Caycas* range, the five structures, *Bar*, *Barancas*, and *Caycas* range, were put up, whitewashed, and painted ; illuminating apparatus, consisting of steamer's lenses, put up and adjusted, and the beacons ready for lighting, in sixteen days. The force employed consisted of four laborers and two carpenters.

The *Caycas* range was lighted on the 22d December, 1866, and the *Barancas* on the 4th February, 1867, the delay being caused by the failure of the respective keepers to report for duty at the proper time, owing to some misunderstanding.

Sand island.—This station is marked by a temporary wooden tower, which answers the purpose for the present. An appropriation for the complete restoration of the station is now available, but the fact that it was marked, though only temporarily, has caused the attention of the board to be directed to other stations.

Mobile Point.—There are not proper accommodations for the keeper, but Congress having authorized the rebuilding of this station upon a more eligible site, and appropriated the necessary money, it is not deemed expedient to make any improvements in the present structures.

Choctaw Point.—The site of the old light-house was visited on the 17th August, and after examination it was found that the channel at the entrance to *Mobile* river has been so much changed, by the obstructions placed there by the rebels during the war, that a light established at this point would not answer all the requirements of commerce, but, in addition, range lights would be necessary to enable vessels to pass the obstructions. It is thought possible that such a site can be selected that one light will fulfil all the requirements.

In this connection it may be well to remark that other cases exist where the lights, if re-established, could serve no useful purpose, because of changes in the channels they were designed to indicate. The appropriation under which the restoration of the aids to navigation injured or destroyed on the southern coast is carried on being a general one, it is recommended that the board be authorized, wherever such conditions are found, to change the site, so that the structure may stand where it may be most useful.

A draught of the necessary legal provision is herewith submitted.

Round island.—The dwelling and kitchen at this station received some damage during a heavy gale on the 30th April last. No opportunity occurred to make

the necessary repairs, and, the damage being slight, it was not deemed advisable to send a special expedition, which would have occasioned great expense.

Ship island—This station is in good condition, a few slight repairs being all that is required.

Biloxi—The restoration of this station was commenced on September 11, 1866, and completed on the 15th November following. The tower is of cast-iron, resting upon a brick foundation, situated near the edge of a bluff bank of sandy earth. The bank is kept in place by a retaining wall without batter, which also acts as a breakwater. A portion of this wall had fallen, and was rebuilt. The taking down and rebuilding of the whole wall would have involved great expense, and it was therefore deemed best not to do so. With occasional repairs it may last yet for some years, if no very severe gales visit the locality. In consequence of the giving way of the wall the bank had caved in, causing the tower to incline from the perpendicular at least two feet. This was remedied by excavating under the foundation, on the opposite side, until the tower, under the action of its own weight, resumed the vertical position. The plan was easy of execution, involved but little expense, and proved highly successful and satisfactory. The lantern of the tower was repaired and glazed, several of the iron steps renewed, new door supplied, and many smaller repairs made.

The dilapidated dwelling was renovated, new chimneys built, a well dug in the yard, and both tower and dwelling painted—the former with coal tar and the latter with white oil paint.

The apparatus established in the tower is a fifth-order lens, fixed, with Franklin lamps.

St. Joseph's island—This wooden structure rested upon nine brick columns, eight feet in height. These were founded upon timbers laid upon the surface, which, under the action of the superincumbent weight, sunk several feet. The island is very low, regularly overflowed in high tides, and the soil is soft mud, into which a pole can easily be thrust to a depth of twenty feet. The timber foundations were renewed in 1864, but have since been nearly destroyed by worms, and six of the brick supporting columns have been washed away, their places being supplied by wooden shores.

The necessary repairs had just been commenced, when the breaking out of the yellow fever put a stop to the work, and it has not yet been renewed.

The expense of securing a foundation here is so great that it may eventually become necessary to abandon the site and transfer the station to a point on the south side of the channel, about eight hundred yards south of the present position, in eight feet of water, with a hard sand bottom, where a screw-pile light-house could easily be built. If the present station is maintained, the foundation will have to be rebuilt about once in two years, as the timbers are completely destroyed by worms in that time.

Rigolet, (Pleasanton's island.)—A new lantern having been provided for this station, a party of workmen was sent there, on the 15th of July, to put it in place. It was found necessary to take down and rebuild about four feet of the tower, in order to enlarge the top, to receive the improved lantern-deck. The work was completed on the 16th of August. The roof of the keeper's dwelling is rotten, and requires renewing.

Port Pontchartrain.—The breakwater at this station had needed repairs for the past two years. The concrete was broken up and partly washed away, and the timbers and piling were badly worm-eaten. On the 6th of August last, a party of workmen was set at work to remove the old breakwater, and build a new one. These operations were broken up by the yellow fever, after the breakwater had been completed, but before any concrete had been laid. They were resumed on the 20th of September, and are now progressing rapidly. The or of of the keeper's dwelling is much decayed, and requires renewal, and the

piles under the dwelling are badly eaten by the worms. The revolving machinery of the illuminating apparatus was repaired in July.

Bayou, St. John.—At present there is only a temporary wooden structure at this station. It stands at the extremity of the embankment forming the entrance to the bayou of the same name. The illuminating apparatus consists of a steamer's lens. The screw-pile foundation of the former light-house is still standing, and it is proposed to renew the superstructure, and supply it with a fifth-order lens at an early day, for which purpose an appropriation is now available.

New Canal.—The breakwater should be rebuilt, and a few minor repairs to the keeper's dwelling are required.

Pass Manchac.—This structure was just completed at the breaking out of the rebellion, and sustained some damage from its occupation by the troops of both armies. The repairs consisted in putting up a granite deck and new lantern, supplying new doors, windows, and floors to the dwelling, building a cistern, and placing a lens of the fifth order in the tower. The repairs were commenced in the early part of September, 1866, and were completed on the 10th of December. The station is now in good order.

Tchefuncte.—The restoration of this station was commenced by putting the dwelling in order for the occupation of the workmen, and on the 1st of June the work of rebuilding the tower taken in hand, but suspended for about four weeks in August and September, on account of yellow fever, and resumed in the latter part of September, since which time it has steadily and satisfactorily progressed, and will soon be completed. The station will then be as good as new.

Pass à Loutre.—The tower and dwelling were painted in May, and the revolving machinery repaired in July. The roof of the dwelling needs repairing; a new gallery floor, and a new walk, three hundred and fifty feet in length, from the tower to the dwelling and wharf, are required.

South Pass.—The revolving machinery has been repaired. The tower, a wooden one, is in very best condition, the stanchions being rotten, from the top down for thirty feet, and it is not deemed expedient to repair them, since even then they would be too weak to support the weight of a third-order lantern and apparatus. A third-order lens is now used, but in a lantern of a lower order, in consequence of which a portion of the effect of the lens is lost.

This point is further south than any other at the mouth of the Mississippi river, and the light is usually the first one seen by vessels from the eastward. In view of the importance of the station, and the condition of the present structure, it is recommended that an iron tower be erected, for which an estimate is submitted.

The roof of the keeper's dwelling needs repairing, and the cistern needs a new foundation. A walk and a wharf are required.

Head of the passes.—Extensive repairs are necessary at this station, and a shield is required to protect the exposed portions of the foundation of the dwelling from floating logs and the combined action of the swell and current during high stages of the water. The brick piers of the dwelling have all been knocked away, and it now rests upon wooden posts.

The sills of the gallery are rotten and must be replaced. A working party was sent on the 1st of August to make the repairs, but had hardly commenced when stopped by the yellow fever. The work has since been resumed, and will soon be completed. The house was painted in May, 1867.

Depot at head of the passes.—The shed for the protection and storage of materials, tools, &c., was completed in May. It was weather-boarded and provided with large gates, so that boats may be hauled into it for repairs. A platform for coal has been built. To meet all the requirements of the district this depot, so eligibly situated, should be greatly extended. An estimate of the amount necessary for immediate purposes is submitted.

Southwest Pass.—This station is in bad condition, but no attempt has been

made to repair it, because Congress having made an appropriation for a new light-house, the necessary investigations to determine the character of the formation at the proposed site are now going on, and the new work will be urged forward as rapidly as practicable, with a due regard to the stability of the structure.

Barataria bay.—The general condition of this station is good. A few slight repairs to the lantern and keeper's dwelling are required.

Timbalier.—This tower, built upon a low sand beach, near the point of Timbalier island, was encroached upon by the sea, so that in the early part of 1867 it was entirely surrounded by water. On February 9, information was received that the tower was in danger of falling, and on the 20th of the same month workmen were sent to take down the lens and establish a beacon light on top of the dwelling. The lens, a fourth-order fixed, was stored in the keeper's dwelling. On the 29th and 30th of March following, during a hurricane, the dwelling, together with the tower, and everything about the station, was levelled to the ground, and covered with from three to six feet of water. Everything belonging to the light-house, as well as the private property of the keepers, was lost. It seems but just that the keepers, who faithfully performed their duty, barely escaping with their lives, and living for some days in an iron can buoy, should be paid the actual value of their losses in clothing, &c., and an estimate therefor is submitted, with the recommendation that the requisite appropriation be made.

This station is too important to be long left without a light. A screw-pile light-house, of the third order, placed in shoal water inside the island, and sheltered by it from the sea, would be the most economical in the end, and an estimate of the cost of such a structure is herewith submitted for the action of Congress.

Ship shoal.—The continued prevalence of sickness among the keepers at this station led to the supposition that it was caused by the contamination of the drinking water by lead washed into the rain-water tanks from the red lead paint with which the whole structure was painted. The old lead color was scraped and washed off with a solution of caustic potash. This was so perfectly successful that the whole tower looked like new iron which had never been painted. The potash solution was then rinsed off, and hot coal-tar applied in three successive coats. The work was commenced on the 28th of September and terminated towards the end of December, 1866. By far the greater part of the labor was expended in cleaning the tower before the painting could be commenced. At the same time the water tanks, and pipes leading to them, were taken down and cleaned with the greatest care, to remove every particle of sediment. The tanks and pipes were then coal-tarred inside and out, so as to envelop in the tar and render harmless any particles of lead salts which might have escaped the cleaning process. The result of the operation was that the health of the keeper and his assistants at once improved, and there has been no sickness at the place since. The importance of removing the cause of the sickness prevailing at this place cannot well be overestimated. Several persons had been paralyzed, and this fact becoming known was likely to deter any one from accepting the position of a keeper. It is believed that the adulteration of the water with lead was the only cause of the deplorable sanitary condition of the station, and indicates the necessity of avoiding the use of lead paints or lead pipes at any station where the supply of water depends upon the drainage from the structure itself. This station is now in excellent condition.

Southwest Reef.—This iron screw-pile structure was repaired and thoroughly painted with coal tar during January and February of this year.

On the 5th and 6th of October, 1867, that part of the Gulf of Mexico in which this light-house is situated was visited by an unusually severe hurricane. By the violent sea which broke through and about the structure, the gallery around the light-house was torn off, the iron floor stove in, nearly everything

inside the dwelling destroyed, and it is probable that but for the timely breaking off of the gallery the entire light-house would have been destroyed. This damage will be repaired as soon as practicable.

Shell Keys.—This iron screw-pile light-house was thoroughly repaired and painted during January and February last. The hurricane just referred to seemed to be most furious at this point, and the light-house was totally destroyed by it. There are now about four feet of water where it stood. There was but one keeper in the light-house at the time, and he undoubtedly perished, so that no particulars concerning its destruction can be given. An estimate of the probable cost of replacing the light-house is submitted.

Matagorda.—The cast-iron tower at this station was much injured by the rebels in an attempt to blow it up, several of the plates being broken.

During the war the sea encroached upon the site to such an extent that, owing to the undermining of the foundation, the tower was in danger of falling. It was consequently taken down, and the iron sections composing it stored upon the highest part of the island, until the means for replacing the broken plates and the reconstruction of the tower should be available, for which purpose an estimate is now submitted. Meanwhile, a light is exhibited from a fourth-order lens, fixed, varied by flashes, mounted upon a temporary tower.

Aranas Pass.—The brick tower and dwelling were seriously damaged by the rebels in malicious attempts to destroy them. The work of restoring the station was commenced on the 1st of February, 1867, and completed on 15th of April. It was necessary to take down and rebuild about twenty feet of the top of the tower, which had been split by explosions of gunpowder.

The lantern was repaired and a lens of the fourth order, fixed, fitted with Franklin lamps, supplied. The dwelling-house was repaired in a substantial manner and a plank walk built from the dwelling to the tower. During the progress of the repairs one of the severest "northers" ever experienced on the Texas coast occurred. The cold was so intense that fish, thrown ashore by hundreds, were frozen, and birds of all sorts sought refuge in the tower and camp of the workmen, where they perished in large numbers.

Apparatus.—All the light-house apparatus damaged during the war and since recovered, which could be repaired within the district, was retained and used, and such as could not be repaired there was sent to the light-house depot on Staten island.

St. Joseph's bay.—This, the second harbor in capacity and safety on the Gulf coast, and excelled only by Pensacola, is at present without a light. Though there is not, as yet, any important town on the bay, its merits as a harbor of refuge for ships of any size would justify the expense of a light-house of the fourth order, which would be sufficient to render the bay accessible at night. An estimate of the cost of such a structure is submitted for consideration.

Grand Grozier.—One of the most dangerous shoals in the Gulf of Mexico, and one upon which many vessels have been wrecked, is Grand Grozier. This shoal and the low island of the same name, which is overflowed in high water, are situated about twenty-two miles north of Pass à l'Outre. The approaches are gradual and regular, but the currents, which are strong, are apt to betray the mariner and mislead him to this dangerous ground. An estimate of the cost of an iron light-house of the fourth order, to mark this danger, accompanies this report.

St. Andrews's bay, Florida.—This bay, upon which there are many settlements, affords a secure harbor for vessels drawing twelve feet. Situated about midway between Pensacola and St. Joseph's bay, it is of some importance as a harbor of refuge. The ground on the headlands forming the entrance is hard sand, and sufficiently elevated to afford security to a brick structure of the fourth order, for which an estimate is submitted.

Buoy tenders.

The steamer Geranium, schooner Florida, and launches Susan and Pharos have been constantly engaged as tenders upon the works of construction and restoration, being particularly occupied in transporting men and materials, in which capacity they have been of great service. In July last a new foremast was put in the Florida, and the two launches thoroughly repaired, including a new set of sails.

Buoyage, &c.

During the past year the buoyage of this district has progressed nearly to completion.

The entrances to St. Mark's, middle pass into Appalachicola bay, and St. Blas have been newly buoyed. The stakage of St. Mark's river and Appalachicola bay has not yet been completed. The necessary timber for staking these channels has been purchased, and so soon as the service of a suitable vessel is available the work will be taken in hand.

A first class buoy has been moored on Ocklockonee shoal, near St. Mark's.

Another buoy of the same class will be required to mark a shoal to the westward of Ocklockonee.

A new first-class iron buoy has been moored at the outer bar, Pensacola, in place of one carried away.

A spar buoy has been placed to mark a wreck near Grant's Pass.

A second-class iron buoy has been placed in Galveston bay, north channel, to mark a wreck.

Two second-class iron buoys in Galveston bay and one in Southwest Pass, Mississippi river, have been lost by reason of having been run into. The latter was replaced by one of the same kind, and the former by spar buoys.

A number of iron buoys of different sizes and varying in condition have been found at different points within the district, and those worthy of it have been repaired and are now in use.

TENTH DISTRICT.

The tenth light-house district embraces all lights and other aids to navigation on Lakes Erie and Ontario, and the rivers St. Lawrence and Niagara and their tributaries.

There are in this district 44 light-houses and lighted beacons; 79 buoys, exclusive of spare buoys for use to supply losses; 1 steam tender, which attends to this and the 11th district.

The general condition of the aids to navigation in this district is satisfactory.

Sisters' islands, in St. Lawrence river.—An appropriation is still available for the erection of a beacon-light on one of these islands, and the prosecution of the work is only awaiting the perfecting of the title papers to the site.

Horseshoe reef, in Niagara river.—The foundation pier upon which this beacon-light is situated having been found to have sustained serious injury by the ice of last winter, the necessary materials for its repair are now being collected, and the work will be pushed to completion before the close of navigation.

Galloo island.—The work of rebuilding this light-house, which was suspended at the close of navigation last fall, was resumed early in the spring, and completed.

Cleveland.—The attention of the board has been called to the insecure condition of the main light at this place—a consequence of the removal of earth from around its base in grading streets. No steps have been taken by the city authorities toward securing the foundations of this tower. No immediate danger is, however, apprehended, and no expenditure upon this station is contemplated during the ensuing season. The danger of the destruction of the tower is growing more and more imminent, and it is recommended that an appropriation be made for a new tower, with keeper's dwelling, to be constructed at the end

of the East Harbor pier, at this place, to take the place of both the present lights—main and beacon. When this new light is completed, the two lights now in use may be discontinued.

Cedar Point, Ohio.—Under authority of Congress, a beacon-light, on an outer range at this place, has been constructed, and the light exhibited.

West Sister island, Lake Erie.—Plans and estimates for renovating this light-house tower, for which work an appropriation was made at the last session of Congress, have been approved, and materials have been collected with a view of commencing the work early next spring.

Maumee bay, Ohio.—The titles to the several tracts of land as sites for range-lights, at this place, having, after much difficulty and unavoidable delay, been finally perfected, the work of constructing these lights will be commenced as soon as practicable.

Various repairs and renovations, involving important but generally inexpensive improvements, at the following named stations, are found to be necessary, and will be attended to as rapidly as time and means will permit: Ogdensburg, Cross-over Island, Sunken Rock, Rock Island, Tibbett's Point, Horse Island, Stony Point, Oswego, Big Sodus, Genesee, Niagara Fort, Dunkirk, Erie, Conneaut, Ash-tabula, Grand River, Black River, Vermillion, Huron, Sandusky, Port Clinton, Green Island, West Sister, Monroe, Gibraltar, Mamajuda, and Grassy Island.

Buoyage.

The buoyage of the district is in good condition, and but few changes or additions have been made during the past year.

Suitable buoys have been placed to mark the extremity of a dangerous reef of rocks lying about one and one-half mile northwest from *Galloo island*, Lake Ontario, having on it but three or four feet of water. This shoal, in extent about three-fourths of a mile, and which has not heretofore been buoyed, lies in the direct route of vessels from Oswego to Ogdensburg.

ELEVENTH DISTRICT.

The eleventh district embraces all of that portion of the lake region (including affluents) above Detroit, Michigan, and comprises about nineteen hundred (1,900) miles of coast line.

There are in this district 63 light-houses and lighted beacons; 80 buoys, exclusive of spare buoys for use to supply losses; 1 steam tender, which attends to this and the tenth district.

Windmill Point.—A store-room of stone attached to the tower has been built at this station.

The characteristics of the light have been changed from a fixed white to a fixed white varied by red flashes.

St. Clair Flats.—The timber crib requires some repairs, also the plastering in the dwelling. The crib upon which the beacon is erected has settled some, but no damage of any importance is expected to result.

An appropriation of sixty thousand dollars (\$60,000) is available for ranges to complete the lighting of the channel over the flats. It being understood that a material change in the channel will probably be made, it was deemed prudent to wait until that question was determined. So soon as the excavation of the new channel is sufficiently advanced to warrant it, the construction of the necessary range-lights will be commenced.

Fort Gratiot.—Owing to the number of lights exhibited about the railway depots, and other buildings in the vicinity, it was thought necessary to make a change in the characteristics of this light, which was done by substituting for the fixed white lens in use there, the fixed, varied by flashes lens of Point aux Barques—the Fort Gratiot lens taking the place of the latter.

Point aux Barques.—The characteristics of the light were altered by changing the lens as indicated above. The range of light is considerably interfered with by trees on a point of land to the southward and eastward. These must be removed.

Ottawa (Tawas) Point.—The tower requires repairs, and the floor of the kitchen needs renewal, as well as the wooden platform around the dwelling.

Sturgeon Point.—Efforts are now being made to procure a title to the site necessary for the light-house at this point, for which an appropriation is now available. So soon as the title is obtained, the work will be taken in hand.

Trowbridge Point.—An appropriation for a light-house at this point is now available. By the terms of the act making the appropriation, the light-house must be built "on a proper site at Trowbridge Point, Thunder bay," &c. The object in recommending this appropriation was to establish a guide into Thunder bay, and to mark the mouth of Thunder Bay river, one and a quarter mile southwest from Trowbridge Point. At the time the estimate was submitted it was supposed that this could be best accomplished by a light on Trowbridge Point, but subsequent examination has shown that the proper site is at or near the mouth of the river, into which vessels and steamers now regularly pass to the town of Alpena. This town, which is said to contain two thousand inhabitants, and is rapidly increasing in size, is situated at the mouth of the river. It is therefore recommended that the terms of the act be so changed as to permit the location for the light-house to be chosen accordingly.

Thunder Bay island.—The rebuilding of the keeper's dwelling having been authorized by Congress, and the requisite appropriation made, the work will be completed next season. A considerable portion of the material has already been delivered at the site.

Presqu' Ile.—The new dwelling authorized by Congress for this station, and for which an appropriation is available, will be built during the coming season. A portion of the requisite materials have been delivered.

Bois Blanc island.—An appropriation for repairs and renovations at this station having become available, on the first of July last the work was taken in hand, and will be completed before the close of the present season. The keeper's dwelling, with tower attached, is entirely new.

Cheboygan.—The lantern is on the keeper's dwelling, the foundation of which is being undermined by the action of the sea. This will be attended to, as well as some necessary repairs to the building itself.

Straits of Mackinac.—Steamers and other vessels plying between Lakes Michigan and Superior pass through the so-called north channel of the Straits of Mackinac, as do also numerous steamers during the summer months running between the lower lakes and ports on Lake Michigan or Green bay. To all these a light marking the channel between Round island and the Island of Mackinac would be of great service. An appropriation was once made for this purpose, but, owing to imperfections in the title to the proposed site, the light-house was not built and the appropriation lapsed to the surplus fund. It is understood that the title can now be perfected, and the estimate is therefore renewed with a sufficient addition to cover the increased cost of materials and labor.

McGulpin's Point.—A site of ten (10) acres has been selected for this light-house, (for which an appropriation is available,) and proceedings in condemnation under the laws of the State of Michigan have been instituted for the purpose of obtaining title. It is hoped that this may be secured in time to permit the building of this much-needed light-house during next season.

Vaughan.—The work of protecting the foundation of the tower and other buildings at this important and exposed station was taken in hand early this season and has progressed satisfactorily. It is proposed to build a stone pier of protection instead of repairing at great expense the former wooden one, which would in a few years require a repetition of the work and consequent expense.

When the stone pier is built—founded, as is intended, upon the bed rock—no essential repairs to it will be required for many years. The work of excavating for the foundation of this pier is carried on under unusual difficulties, as was anticipated from the exposed locality and the formation of the reef of boulders upon which the tower stands. At the date of the latest reports from there (October 25) the excavation had reached a depth of six (6) feet below the surface of the water, and was progressing at such a rate as to lead to the belief that the depth of twelve (12) feet would be reached before the close of the season. At the latter depth it is expected that the bed rock or a foundation quite as good will be reached.

Skullagalee, (Ile aux Galets.)—A tower of one hundred (100) feet in height, with a keeper's dwelling attached, is under construction, with a view to the greater efficiency of the station. The light is now of the sixth (6th) order. Upon the completion of the new buildings a third-order lens will be used and the range will be increased from eleven to fifteen miles. With favorable weather it is expected that the masonry of the new structures will be completed this season.

Beaver Island harbor.—This excellent harbor of refuge, accessible with all winds and affording shelter to large fleets of vessels during the gales of spring and fall, is but indifferently lighted. A steamer's lens, exhibited from a low tower with a lantern of old and inferior pattern, affords but a very dim light. The tower walls (of brick) are badly cracked, and the tower, which is joined to the dwelling by a passage way, does not rise above the roof of the latter. It is proposed to improve this station by building a new and higher tower, repairing the dwelling, putting a new roof upon it, and supplying a more effective lens, to meet the expense of which an estimate is submitted.

Beaver island.—The efficiency of this light is impaired by trees situated on the points to the eastward and westward of the tower. These should be removed. The cistern needs rebuilding.

St. Helena island.—This island affords an excellent anchorage during westerly and southwesterly gales. It is nothing unusual to see a fleet of fifty sail at one time at anchor under the island. It is low, and the main land to the north of it being high, the island, when approached from the southward, can be seen but a short distance. A light here would be of much service, and an estimate of the cost of one is submitted.

South Fox island.—An appropriation for a light-house on this island became available on the 1st July last. The title to a portion of the requisite land at the site yet remained in the government, and the necessary reservation was made. The remainder was purchased from the State of Michigan, and upon the approval of the title by the proper authority, the work was taken in hand and completed in time to exhibit the light, for the first time, on the night of November 1, 1867. It is of the fourth (4th) order, revolving, red.

South Manitou.—The keeper's dwelling requires extensive repairs, including plastering, eave-troughs, gutters, &c., &c. They will be attended to.

Point Betsy, (Point aux Becs Scies.)—At this station a new roof to the keeper's dwelling is required; also other repairs of less importance—all of which will receive attention.

Grand Point au Sable.—This station, for establishing which an appropriation became available on the 1st July last, was lighted for the first time on the night of November 1, 1867. The buildings consist of a tower one hundred (100) feet in height, and a keeper's dwelling. The illuminating apparatus is a lens of the third order, showing a fixed white light.

Muskegon.—At present the light at this station is exhibited from a wooden tower surmounting the keeper's dwelling, which is old, and no longer worth repairing. With the appropriation now available, it is proposed, during next season, to rebuild and otherwise improve the station.

Manistee.—An appropriation for a light-house at this harbor is now available, and as soon as the title to the selected site is perfected, the work of construction will be commenced.

White river and South Haven.—Appropriations for light-houses at these points are available, but it will be impossible to decide upon the proper structures and sites, until the improvements now going on at these harbors are completed.

Grand Haven.—An appropriation for a new lantern at this station is now available, and to avoid erecting a temporary light while the change is being made, it will be placed in position during the coming winter. At the same time some repairs to the keeper's dwelling and the hoisting apparatus will be made.

Kenosha.—The tower which was in course of construction at this station at the date of the last annual report was completed before the close of the year, and on the opening of navigation last spring, the light (a fourth order fixed, varied by flashes) was again exhibited, and at the same time a fixed red light was shown from the beacon at the end of the north pier of the harbor. A new dwelling has also been completed, and the light-house lot covered with soil, brought from the main land, to prevent the further shifting of the sand; and the station is in efficient condition in every respect.

Milwaukee.—During the coming winter the lantern at this station will be replaced by a new one, for which purpose an appropriation is now available.

Bayley's harbor.—An appropriation is now available for rebuilding this station. The necessary materials will be landed at the site before the close of navigation this fall, and the work commenced early in the spring and finished during the season.

This is the only harbor of refuge on the western shore of Lake Michigan, between Milwaukee and Port du Mort. It affords an excellent shelter and good anchorage in northerly and easterly winds. The present light-house marks it, and at the same time serves a valuable purpose as a coast light for vessels keeping the western shore while running down the lake.

But the numerous shoals at the entrance make it a difficult task to enter the harbor, even in day-time, and almost impossible at night. Several vessels have been wrecked in attempting it, and the harbor is consequently in bad repute.

A range of lights on the western shore of the harbor would entirely obviate the difficulty, enabling vessels to enter with ease either by day or night. An estimate of the cost of the requisite range is submitted, and its favorable consideration recommended.

Poverty island.—The already large and rapidly increasing commerce to and from the northern end of Green bay and lower lake ports now takes in daylight the northern passage from Lake Michigan into Green bay, because of its being much shorter and more direct. To enable vessels to use the same passage in the night, a light-house on Poverty island is necessary, and an estimate of the cost of building one is herewith submitted.

The necessary reservation of the island for light-house purposes has been made.

Green bay.—An appropriation of twenty-five thousand dollars for "additional aids to navigation in Green bay," &c., is now available. With this it is proposed to build a light-house on Chambers island, (Manomah,) where a site has been secured and the title recently perfected; and a day beacon upon Whale's Back, a dangerous reef directly in the track of all vessels bound up or down Green bay passing through the Port du Mort passage.

The work will probably be completed during the coming season.

Sand Point.—The title to the site for a light-house at this point having recently been perfected, the work will be pushed forward under the appropriation available for that purpose. It is expected that the light will be exhibited for the first time on the opening of navigation next spring.

Eagle Bluff.—It was intended to build a light-house at this point during the

present season, under the appropriation available for that object, but deeming the case of Sand Point more urgent, the working party was transferred there.

The necessary materials will be delivered at the site this fall, and the work taken in hand upon the opening of navigation in the coming season.

Point Iroquois.—The dwelling and tower (of stone) require repairs, and a new lantern deck of iron, to take the place of the old wooden one, should be provided.

Grand island.—Under the appropriation available for that purpose, the old tower and dwelling at this station were torn down during the present season, and entirely rebuilt. The station is now in excellent condition.

Grand Island harbor, West channel range lights.—It was expected that this range would be completed during the present season, the work being done after the completion of Gull Rock light-house by the party engaged there, but the death (by drowning while engaged in the discharge of his duties) of Mr. William Tunbridge, the foreman in charge of the party, seriously deranged the programme of operations on Lake Superior, and it was not possible to accomplish all that was intended. The work will be taken in hand early next season, and its completion not long delayed. An ample appropriation is available for the work.

Grand Island harbor, East channel.—The beacon to guide through the east channel into Grand Island harbor, has been delayed for the reason given in the case of the west channel range. Under the ample appropriation available, the work will be completed early in the coming season.

Lake coast light between White Fish Point and Grand Island harbor, Lake Superior.—The distance between White Fish Point and Grand Island harbor is about eighty miles, at present unmarked by a light. Vessels always follow the south shore except in a few remarkable cases, and the absence of a light for this very considerable distance has been seriously felt. The exact site for the light-house cannot be indicated until the surveys of that locality made during the present season are brought together and mapped. The amount of the estimate submitted is sufficient to establish a light station of the required character on any site that is likely to be selected.

Granite island.—An appropriation is now available for establishing this important station; proceedings have been instituted for the condemnation of the whole island (which is very small) under the laws of the State of Michigan. As soon as these proceedings are complete and title vested in the United States, the work will be taken in hand and finished as soon as possible.

West Huron island.—An appropriation for building this station became available the 28th of July, 1866, but it was not until the 2d of September, 1867, that the title to the site was perfected—too late to do anything more during the present season. The work will be taken in hand early in the spring, and will be completed during the season.

Portage entry range lights.—The title to the proposed sites of these lights has recently been perfected, and under the appropriation now available for the purpose it is intended to establish the lights during the coming season.

Mendota.—An appropriation for a light-house at this place is now available, and efforts are being made to procure the requisite title to the proposed site. As soon as this is accomplished proposals for the construction of the necessary buildings will be called for, the law making the appropriation requiring that the work be done by contract.

Copper harbor range lights.—At this station the keeper has heretofore occupied for a dwelling one of the buildings of Fort Wilkins, which had been transferred to the light-house establishment for that purpose. Recently the War Department has required the re-transfer of the Fort Wilkins buildings, and it consequently becomes necessary to build a dwelling for the keeper to live in. An estimate of the amount to be appropriated, to provide the requisite building,

in addition to the balance remaining after the completion of the range lights, is herewith submitted.

Gull Rock.—An appropriation for a light-house on this rock, to mark the passage between Manitou island and Keweenaw Point, having become available on the 28th of July, 1866, the site was secured by a reservation of the rock for light-house purposes. The work was commenced early in the present season, but its completion was somewhat delayed by the death (already referred to) of Mr. William Tunbridge, the foreman in charge. The light was exhibited for the first time on the night of November 1, 1867. The illuminating apparatus is a lens of the fourth order, fixed, red.

La Pointe.—At this station the shifting of the sand, under the action of the wind, has caused great annoyance, and in order to protect the foundation of the buildings considerable expense has been incurred. The effectual remedy is to cover the surface for a little distance on each side of the buildings with stone, which must be carried there from Raspberry island. This will be done during next season.

Michigan island.—This light was discontinued in 1858, but it seems to be desirable to re-establish it. Since its discontinuance the buildings have fallen somewhat into decay, and a small appropriation is required to put them in good order again. The requisite estimate is submitted herewith.

Beaver bay.—This is a small lumbering station on the northern shore of Lake Superior. Further examinations are necessary before deciding upon the site and character of the light-house at this place, for which an appropriation is now available. Nothing can be done before next season, and even then more important localities must take precedence in order of time.

Stannard's Rock.—An appropriation is available for the establishment of a day beacon to mark this dreaded danger. During the present season much information concerning it has been collected, though no decision has yet been arrived at as to the best means of carrying into effect the design of the law. But it is expected that before the opening of navigation next season a programme of operations will be matured, and the work possibly be completed before the next annual report is required.

Repairs of considerable importance are required at the following named stations: Michigan City, Pottawatamie, Eagle harbor, Eagle river, and Raspberry island, and of less consequence at Saginaw bay, Détour, St. Joseph's, Chicago, Waukegan, Racine, Port Washington, Sheboygan, Manitowoc, Round island, White Fish Point, Portage entry, and Minnesota Point.

Buoyage.

The buoyage of the district seems to have been well attended to, as no complaints of inefficiency have reached the board.

Tenders.

Before this season the supply and inspection service of the district was performed but indifferently with one sailing vessel. She could not possibly make more than one tour during the same season, and could spare but little time to devote to the buoyage of the district. The services of a tender upon the works in progress at Waugoshance being necessary, a steamer (the Haze) was purchased in New York and taken to the lakes by way of the St. Lawrence river and the Canadian canals. Upon her arrival, it was deemed expedient to transfer the sailing tender Belle to the duty of attending the Waugoshance works, and to use the steamer for the purpose of supplying and inspecting the light stations in the eleventh district, and, upon the completion of that duty, to employ her in transporting materials for building the new light-houses provided for by law in

the same district. She has been actively and very profitably engaged upon these duties, and has saved to the light-house establishment large sums which would have been expended in chartering vessels for the purpose.

After this season she will be used in supplying and inspecting all the light stations in the two districts—tenth and eleventh—and her spare time, if she has any, will be employed in aid of the works of construction and repair in the same districts. The sailing tender *Watchful*, heretofore used in the tenth district, has been sold, being, since the purchase of the steamer, no longer necessary.

Thus the steamer has relieved two sailing vessels, performing all their duties and having enough time in excess to enable her to devote a considerable portion to duties not heretofore performed by the sailing vessels.

TWELFTH DISTRICT.

This district embraces the Pacific coast, from the southern boundary of California to the 41st parallel of latitude.

There are in this district nine light-houses and lighted beacons, and no light-vessels.

At the date of the last annual report this district comprised the entire Pacific coast of the United States, but upon the recommendation of the board, the honorable Secretary of the Treasury authorized the division of that coast into two districts, the 41st parallel of latitude being the line of separation, and which division was carried into effect on the 1st of July, 1867. This recommendation was based upon the reason that, in consequence of the great extent of coast-line originally assigned to the 12th district, and the difficulty and delay in reaching or communicating with many of the stations, the duty of properly attending the various and important aids to navigation could not be performed by one inspector with that promptness and care which the interest of the service required.

At *Point Loma* the roof of the keeper's dwelling was resingled and the plastering on two of the rooms renewed.

At *Santa Barbara* some repairs are required to the cellar, and some slight renovation of plastering. The lens apparatus requires the addition of one or more panels, the present arc of illumination being limited to 180°, and vessels approaching outside of this angle cannot see the light.

At *Point Conception*, the cistern requires some repairs, leaking badly. A wooden shed is also needed at this station, large enough to shelter the horse and cart provided for the uses of the station, and also to store fuel.

Point Pinos requires slight repairs to the roof and cistern. They will be made by the keeper.

At *South Farallon*, the roof of the keeper's dwelling will probably have to be renewed during the next season.

At *Fort Point*, the fog-bell was taken from its original position on a framework in front of the fort and hung on an angle of the fort facing seaward. Slight repairs have been made to the dwelling.

At *Alcatraz* some needful but inexpensive renovations were made.

At *Humboldt bay*, the breakwater of logs which was constructed last year seems to have answered the purpose of protecting the foundation of the structure, although the sand on the spit is constantly changing, and it is not improbable that the breakwater may at some future time be washed away and the stability of the light-house endangered. In this view of the case the board has under consideration the propriety of removing this light to a point about four miles south of the entrance to Humboldt bay, known as Table bluff. This point is salient, with a firm and permanent foundation for a light-house, and a light there would subserve the purposes of navigation better than where it is now placed; it is not so frequently enveloped in fog as the spit where the light now stands.

At *Cape Mendocino* the necessary examinations were made to select a proper site for the light-house authorized by Congress, and upon approval of the plans and estimates the work was commenced. The necessary materials were purchased, and as a means of facilitating transportation the services of the steam tender *Shubrick* were called into requisition. Two small sailing vessels were in addition chartered to carry brick, the *Shubrick* taking all other materials. This cape is exposed in all directions to the heavy swell of the ocean, rendering the work of landing materials one of considerable difficulty, and greatly enhancing the cost of transportation. One man was drowned in the surf whilst engaged in landing brick. Most of the materials (other than brick) have been landed. It is expected that the dwelling will be completed by the end of November, 1867, provided the materials can be landed.

On the 8th of September, during a fog, the steam tender *Shubrick*, whilst on her way from San Francisco with materials for the structure, went ashore about thirty miles below Cape Mendocino, and will probably prove a total loss. The necessary steps were promptly taken, and if any part of the vessel or machinery can be recovered at reasonable cost it will be done.

At *Point Arena* and *Point Reyes* examinations have been made with a view to determine the proper sites for light-houses authorized by Congress, and no time will be lost in securing the establishment of proper lights at the earliest practicable day. The exorbitant price asked by the owners of *Point Reyes* for a site there has delayed operations at that point for several years.

An examination has also been made of the reef of rocks off Cape Blanco, and also of Cape Blanco itself, with view of selecting a site for the proposed light there. This inspection resulted in the selection of the station on the main land, and the title papers are now in the hands of the Attorney General for examination. No time will be lost in the commencement and prosecution of this important work.

A careful reconnoissance of the coast between Santa Cruz and San Francisco has been made, for the purpose of determining upon sites for light-houses. Amongst those found to be of the greatest importance was *Point Año Nuevo*, where a light-house of the first order is required, and the necessary estimate therefor is herewith submitted.

Efforts are now being made to procure title to the site selected for a light-house at Santa Cruz, which work has been authorized by Congress, and will be proceeded with as soon as the title to the site is complete.

Fog-signals.

Considerable complaint has been made of the fog-signals at the entrance of San Francisco bay. These signals are bells at Fort Point and Point Bonita. The bell at the latter place is thought to be placed too high above the sea, and for that reason cannot be heard seaward, the prevailing wind carrying the sound inland. The removal of this bell to a point near the water would, from the bluff nature of the bank, be attended with considerable difficulty and expense.

Buoyage.

The buoyage of the district has received as careful attention as the exigencies of the service would permit, but in the discharge of this duty the inspector has been without the services of the steamer *Shubrick*, which at the date of the last annual report was in the service of the United States revenue marine as a cutter.

She was turned over to the Light-house Board in January, 1867, but in a condition requiring immediate and expensive repairs.

Temporary expedients in the way of repair were resorted to in order that

certain pressing engineering works might be accomplished, deferring until their completion the thorough repairs required by the vessel.

It has been above stated that whilst on this engineer duty she was wrecked. The inspector has thus been during the year, and is now, without the services of a tender.

THIRTEENTH DISTRICT.

The thirteenth district embraces the Pacific coast, north of the 41st parallel of latitude.

There are in this district nine light-houses and lighted beacons.

The short length of time which has elapsed since the creation of this district will account for the few remarks to be made in reference thereto.

The several light-houses embraced within its limits are reported to be in a satisfactory condition.

Crescent City.—Keeper's dwelling reshingled; several new rafters put in roof; floor timbers repaired; wood shed built.

Cape Gregory.—Tramway, which was partially washed away last winter, has been repaired.

Cape Hancock.—A revetment to protect the foundation of the tower has been built and boat-house provided. The dwelling house at this station is deemed too small and inconvenient for the purposes of a first-order light. The cellar purging last winter was nearly half full of water from tide and drainage. It is proposed to fill up the cellar and provide other accommodations for storage.

Shoalwater bay.—Some small repairs needed at this station were made. It is proposed next season to reshingle the keeper's dwelling and to construct a strong fence or bulkhead around the structure, as a means of securing the foundation.

The alleged inutility of this light has been brought to the notice of the board, and its discontinuance recommended, but the inspector of the district in a recent letter reports that the commerce using that light has somewhat increased during the past year, and promises to still further increase hereafter. For this reason the board will not at present propose the extinction of this light.

Buoyage.

The inspector reports that the buoyage of *Gray's harbor* and *Columbia river*, which had not received for some years past that attention which their importance required by reason of the difficulty of having these aids suitably attended within the means appropriated, is now in a state of efficiency. The duty of attending buoys in this locality is one of unusual difficulty in consequence of the shifting nature of the channels, but every effort will be made to place them as promptly as the alterations of channels can be ascertained.

All of which is respectfully submitted.

W. B. SHUBRICK,
Rear-Admiral and Chairman.

ANDREW A. HARWOOD, *Naval Secretary.*

O. M. POE, *Engineer Secretary.*

Hon. HUGH McCULLOCH, *Secretary of the Treasury.*

FIRST ANNUAL REPORT OF THE DIRECTOR OF THE BUREAU OF STATISTICS.

Sketch of progress and organization of Bureau.—Early demand for statistics in the United States.—Shipping and Foreign Commerce; law of 1820.—Coastwise Commerce; law of 1856.—These the only general provisions for Commerce and Navigation statistics until 1866.—Social and vital statistics.—Fiscal and other operations of Government.—Commerce of other nations.—Immigration.—Principal provisions of law on these subjects.—General belief in bad condition of Commerce and Navigation statistics.—Description of same.—Creation of Bureau.—Reforms instituted.—Results.—Tables compiled by Bureau.—Internal organization.—Clerical tenure of office.—Preparations for Census of 1870.—Statistical training.—Census of 1866.—Rates of Wages.—Cotton Crop.—International exchanges.—List of Foreign Bureaus.—Library.—Cabinet of Commercial Samples.—Numbering of Vessels.—International Statistical Congress of 1867.—Commerce of 1867.

BUREAU OF STATISTICS, *November 14, 1867.*

SIR: In presenting to you the First* Annual Report, which has been prepared in compliance with the act of July 28, 1866, I have deemed it advisable, as an introduction to a continuous series of similar documents, to commence with a brief sketch of the progress and changes through which the Statistical Bureau has reached its present condition. With a view, also, of rendering this report as complete and useful as possible, an explanation is furnished of the internal organization of the bureau, and the duties that devolve upon its various members; explanations which once given will not be needed again.

The desire for statistical information by the government of the United States is as old as the Constitution itself, which, Article I, section 2, clause 3, in regulating representation and taxation, made provision for future decennial censuses of the population.

Statistics of the shipping and foreign commerce of the country were first directed to be obtained and compiled by the law of February 10, 1820, which, except to the extent that it has been superseded by that of July 28, 1866, still remains in force. It provided for import, export, and navigation accounts, but made provision, in regard to the exports, for the filing of manifests by the shippers of the merchandise exported, only when the same was exported in "vessels," thus rendering it extremely difficult, if not impossible, to obtain accurate statistics of exports by railway or other land vehicles. Until the passage of the act of July 28, 1866, this, with the exception of the act of May 14, 1856, requiring the Secretary of the Treasury to prepare statistics of our coastwise commerce, was the only general provision of law relative to statistics of the commerce and navigation of the United States.

Social and vital statistics were amply provided for in the census laws; the fiscal and other operations of government capable of quantitative illustration were required to be tabulated in the reports of the various executive departments; and accounts of the population, commerce, and industry of foreign countries were demanded by the acts of August 16, 1842, and August 18, 1856, which provided for periodical reports from our consuls abroad, and created a bureau in the State Department whose province it was to compile, collate, and publish them. Finally, by the act of July 4, 1864, another bureau was established in the same department, part of whose function it was to periodically set forth the number and condition of persons immigrating to this country from abroad. Thus the laws made provision, not only for the statistics of our own country, but likewise for those of all other countries, and of the movement of population and commodities between.

* The Annual Report (Commerce and Navigation) of 1866, though prepared for publication under the Director's supervision, and signed by him, was, in point of fact, compiled under the direction of the Register of the Treasury.

Arranged in tabular form, the following were among the principal existing provisions of law on the subject:

Statistics.	Periodicity of return.	How often to be published.	By or under whom to be prepared.
Public lands.....	At any time, and annually.	Commissioner of Land Office.
Navy Register.....	Annually.....	Secretary of the Navy.
Army Register.....	do.....	Secretary of War.
Coinage, deposits of bullion, mint operations, and statements of foreign coins and equivalent values.	do.....	Director of the Mint.
Patents.....	do.....	Commiss'er of Patents.
Foreign commercial systems.....	do.....	Secretary of State.
Vital statistics.....	do.....	Bureau of Medicine and Surgery.
Public Revenue, expenditures, and debt....	Monthly and quarterly.	Monthly and annually.	Secretary of the Treasury.
Nautical statistics.....	Annually.....	Superintendent of Nautical Almanac.
Population, dwellings, value of real estate, occupation, births, marriages, school attendance, illiteracy, deaf, dumb, blind, insane, idiotic, &c.; improved and unimproved farms, and cash value of each kind; farming implements, live stock, and value; slaughtered animals; crops; home-made manufactures; industries and manufactures to the value of \$500 a year and upwards; value of real and personal estate other than agricultural; taxes, State, municipal, and other; schools and colleges; libraries; newspapers; seasons and harvests; paupers; criminals; wages; religious worship; deaths.	June 1, 1850, and decennially thereafter.	Decennial census.	Secretary of the Interior.
Steam navigation, casualties of, &c.....	Annually.....	President of Board of Supervising Inspectors of Steamboats.
Commercial relations.....	do.....	Secretary of State.
Foreign prices current.....	do.....	United States Consuls.
United States Official Register, (Blue Book)...	Biennially.....	Secretary of the Interior.
Agriculture.....	Annually.....	Com'r of Agriculture.
State, industrial, and economical statistics....	do.....	Agricul. colleges, benefited by act July 2, 1862.
Taxes from manufactures, productions, slaughtered animals, receipts, sales, licenses, incomes, legacies, and successions; articles of luxury, bank circulation and deposits; passports, penalties, insurance companies, railroads, canals, and turnpikes; salaries of government officers, and stamps.	Commissioner of Internal Revenue.
Immigration.....	Annually.....	Com'r of Immigration.
Taxation, trade, industry, and commerce....	Special Commissioner of the Revenue.
Mining, intercommunication, and mining population.	Secretary of the Treasury.
Imports, exports, in transit, indirect trade, warehousing, home consumption, carrying trade, shipping, manufactures,* source of raw materials, * transportation, * wages,* trade,* and industry.*	Weekly, monthly, quarterly, and annually.	Monthly and annually.	Register of the Treasury.

* These were added when the Bureau of Statistics was formed; but no provision of law was made for their rendition.

Nothing more seemed requisite; and yet it was painfully evident that, at least so far as regards the commerce and navigation tables, instead of being relied upon as authority in such matters, our official reports, though distributed gratuitously, and in large numbers, were but rarely quoted, except to be confuted by the less pretentious, but obviously more correct, statistics of boards of trade, chambers of commerce, and other local organizations.

"One of the greatest difficulties encountered from the outset has been to obtain exact and comprehensive information, and the commission, as the result of their experience, feel warranted in asserting that no full and reliable statistics

concerning any branch of trade or industry in the United States, with possibly a few exceptions, are now, or have ever been, available.

"The census of 1860, only made available for detailed reference some four or five years after its enumeration, has been to the commission of but little service. Nor do the statistics which have been furnished from time to time by the Treasury Department afford the knowledge of those facts which are so essential as a groundwork for the labors of the commission."

This extract, quoted from the Report of the Revenue Commission of 1865-'66, was followed by examples of inaccurate returns, whose absurd character alone mitigated the force of the condemnation that followed. The various commercial organizations of the country and the press united in deploring the state of affairs thus exposed; and a universal desire, repeated for half a century in vain,* but now forced upon the attention of Congress through the immediate and prac-

"It may not be improper in this connection to express the opinion that the establishment of a permanent bureau of statistics would prove of inestimable advantage to the country. Such a bureau is maintained by every enlightened government of Europe, and the want of one here has been seriously felt by Congress and the people. Such a bureau has been frequently recommended by Presidents and heads of departments. Eighteen years since the subject was referred to a select committee of the House of Representatives, which made an able report, from which the following extracts are made:

"The importance of statistical knowledge is proved by the circumstance that scarcely any civilized government exists in the world where a *department or bureau* has not been established for the purpose of collecting, recording, and arranging statistical facts, and for the dissemination of correct information upon the fiscal, commercial, agricultural, and manufacturing interests of the respective countries wherein such institutions are established. England, France, Austria, Prussia, Russia, Sweden, Belgium, &c., and several of the smaller powers of Germany and Italy, have, in some shape or other, and under various designations, long possessed the advantages of correct official information upon their several national statistics.

"Correct and extensive statistical information is no less necessary to the mass of the people, in order that they may desire, appreciate, and understand correct legislation, than it is for the legislator to enable him to comprehend and to promote the best interests of his constituents. The want of such a bureau, or rather the want of the information which it would be the means of collecting and disseminating, has long been felt and acknowledged, and by none more than by those members of the national legislature who have been anxious to legislate correctly and impartially, and thereby best advance the true interests of the nation. In many cases the information which has been necessary, owing to the want of a systematic and regular arrangement of materials, cannot be procured but after very great delay; and, in some cases, no diligence or exertion of the department upon which the call has been made can furnish the necessary replies. There are now calls on some of the departments remaining unanswered which were made *two years ago*; and such is the quantity of extra labor thrown upon the departments by these calls for information that, in one office, the number of *extra clerks* employed is greater than that of the *regular clerks* of the department.

"Such a bureau would furnish correct information respecting the commercial, the financial, the navigating and shipping, the manufacturing, and the agricultural interests of the country; a digested body of facts relative to the revenue, the custom-house, the post office, the land office, and the Indian department; correct statements respecting the population, the expenses and details of the army and navy, the progress of internal improvements, the state of banks and other institutions, and of monetary affairs and exchanges; and, in short, a regular, connected, and methodized arrangement of every subject to which facts and figures bear any relation, and which are in any way connected with the history, the progress, and the condition of the nation at large, and those of the various States and Territories. And here it may be remarked, that, by a full and complete arrangement of the prices of stocks, the rates of exchanges, the quantity of unemployed capital, as exhibited by the amount of deposits in banks and other variations in the money market, the best opportunities for the execution of government financial operations would be ascertained, and the public interest materially promoted.

"The duties of the bureau would extend to the arrangement, condensation, and elucidation of the *statistics of foreign nations*, and to all the various branches of *international commercial intercourse*, materials for which are daily accumulating, especially from consuls and other public agents abroad."

"The labors of a statistical bureau would most essentially contribute to the increase of sound knowledge upon all subjects connected with national and international affairs among the people. The theories, often conflicting, of political economists would give place to the

tical needs of the government, was at length gratified by the creation of this bureau by the act approved July 28, 1866, chap. 298, entitled "An Act to protect the revenue, and for other purposes."

It was not until the 5th of September following that a presiding officer was appointed. The revision of the voluminous tables, then but lately transferred to the care of the director of the bureau by the Register of the Treasury; the preparation of a special report on ship-building; and the compilation of a multitude of statistical tables, which were vigorously called for on all sides—at once attesting the essentiality and value of the organization, and the desire of legislators, functionaries, and public for information—afforded no opportunity for studying and remedying the defects of the then prevailing system until after the adjournment of Congress.

This event occurred on the 30th of March. On the 8th of May following, in a communication submitting a comprehensive plan of statistics for your consideration, I took occasion to remark that it was "difficult to successfully represent the confusion into which the business had fallen, and from which," I added, "it would take some time yet to emerge."

Numerous statistical tables had been called for both by law and regulation. Of these, but few—the import, export, re-export, indirect trade, and shipping tables—were regularly compiled and published; and these few were faulty, though to what extent faulty was not known, even by those who compiled them. A careful scrutiny has resulted in the discovery that in the imports were included the product of our fisheries, the guano brought from islands covered by our flag, and by law especially directed to be regarded as forming part of the coasting trade; and even a portion of the products of the State of Maine—as though the same had been received from foreign countries and were so many national purchases to be paid for with an export of money, credit, or trade. The

practical results of experience, the sober truths of figures, and the unerring demonstrations of facts.

"The true interests of the people of the country, as a people *one and indivisible*, would be perceived and understood. Knowledge of the most important kind would be given to the community; additional power, the result of knowledge, be placed in the hands of the legislature; the welfare of the country advanced by its interests being better understood; and legislation would be consistent and onward, uniformly conducing to individual happiness and national honor and prosperity. It is hoped that nations will no longer seek to conquer by war or physical force, but by an honorable rivalry in the cultivation of the arts of peace, of commerce, of agriculture, of manufactures, and of science. Practical and useful information must be furnished to our people, to enable them to compete with other nations in their laudable career. The object of this bureau would be to furnish this information, and thus place the materials for sound thought, and the foundation for correct action, within the grasp of every American citizen. The committee above referred to closed their report with these words:

"It is, therefore, respectfully submitted *that the establishment of a statistical bureau would be a measure highly advantageous to the public interests, one of very easy and ready practicability, and productive of not only a saving of time and labor, but an absolute diminution of the annual expenses of the general government.*"

"No words of mine could add force to such representations, which are doubly applicable in the present condition of the country.

"It may not inappropriately be added that the census has become so cumbersome on account of the vast area embraced within its operations, and the increasing numbers of population, and enlargement of our material interests, that its successful management demands administrative talent only to be acquired by experience, and must require most of the years of a decade for its completion. With the facilities this office possesses, it would add but little comparatively to its labors to prepare an annual report on population, agriculture, manufactures, commerce, internal improvements, &c., &c., while its permanent establishment would insure the maintenance of a valuable repository of statistical information important to the legislator and statesman. In my opinion, a permanent bureau of statistics, having charge of the census, would add but little to the expenses of the government, as its effect would be to obviate the necessity of employing the vast clerical force now requisite because of their inexperience, and for the reason that the great statistical facts of the country are collected by the census but once in ten years."—*Preliminary Report on the Census.*

entire transit and trans-shipment trade was likewise thrown into the import tables sometimes counterbalanced by appropriate entries in the exports, but more often not.

The domestic exports were largely understated. Overland exports to Canada were but partially given. Domestic manufactures were included in the table of foreign re-exports. Sales of vessels to foreigners were entirely omitted; and defective statements—defective to the extent of millions of dollars—incorporated into the accounts, without comparison with the commercial records of outward manifests, nor with foreign tables of imports.

The tonnage returns were swelled with thousands of ghostly ships—ships that had gone to the bottom years ago. Newport swelled her coastwise movements with the daily arrivals and departures of the Sound steamers;* and, at some of the border districts, every time a ferry-boat entered and left a slip, her tonnage, against a standing regulation of the department, found its way into the account of the foreign entrances and clearances.

Worse than all, the tables were not even consistently wrong; for while some of the returns contained these serious errors, others did not; and, as no distinction between them was known at the time, it is now too late to set the matter right without very costly researches. It will hardly be credited, but is nevertheless true, that no complete list of the existing customs districts was in the possession of the division charged with the preparation of these tables. No distinction was made between districts that had reported no transactions and those that had failed to report whether they had had transactions or not; no comparisons were instituted between the official returns and others; and no correct blanks† nor modern book of instructions to be found anywhere.

Of the statistical tables demanded either by law or regulation, and not regularly compiled or published, one—the table of goods remaining in warehouse, ordered in act of August 6, 1846—had been compiled and published for two consecutive years, 1847 and 1848. It was taken up again in 1855, but framed to furnish no details of articles, and was only obtained from a few leading customs districts. Some of the other tables had been abandoned, yet never formally countermanded. A few of the districts, therefore, continued to send them in; and they were received by the commerce and navigation division, where they found their way into some obscure corner, neglected and regarded as valueless. Some—for example, the home consumption and impost table, ordered by Secretary Fessenden by letter of instructions dated October 21, 1864, *had actually been forgotten*, and the fact that the regulations demanded their rendition was only discovered last spring, and by a personal search among the files of the old division. This table is now one of the most important in the possession of the bureau.

On the other hand, the custom-houses were given to the strangest errors—errors, too, for which the commerce and navigation division of the Register's office was in no way responsible. The collector of Pembina‡ reported that he had erroneously returned imports for exports, because he had a *felon* on his finger. Mobile included a million and a half of coastwise shipments in its exports. New York returned large importations of mother-of-pearl shells under the heading of "Specimens of natural history," and the collector of Burlington declared that the past returns from his office had been "mere guess-work." As for attempting to portray the chronic confusion of arrangement and arithmetical inaccuracy that, with little or no exception, distinguished all the returns, it were useless. Those which resulted most seriously are noticed under the specific heads of Imports, Exports, Warehouse, Imposts, Shipping, &c.

* Letter of collector, dated October 6, 1867.

† Quantities of expensive blanks, printed prior to the creation of this bureau, have been delivered to the superintendent of the treasury building as waste-paper. They were so faulty as to be entirely useless.

‡ Letter of collector, dated August 10, 1867.

After ascertaining as near as possible the true condition of affairs, I set about remedying them. The course taken was to break up the system of too great division of labor into which the division (now the bureau) had fallen; to create an improved organization of the force employed; to adopt a complete set of tables from among the many warranted by law and regulation; to draw up and print detailed instructions, and improved tabular forms, and supply them to the custom-houses, not for samples, as before, but in sufficient quantity for use; and to inform those connected with the business, both in the bureau and at the custom-houses, by means of printed letters, forms, and instructions, of all that was to be done.

I felt confident that clear and comprehensive instructions concerning what was required, and what not, would prove one of the most effectual means of all; and in this I have not been disappointed. All the returns are now received from all the districts, and, with but few exceptions, in fair time. As near as may be, in the first year of such numerous and radical changes, they each contain what they should contain, all of it, but nothing more; and they collectively embrace all the information (except the coasting trade returns, to compile which would demand considerable addition to the force at present employed) capable of being furnished by the custom-houses.

It remains to provide for a system of actual valuations, to improve upon the present forms of entry, to introduce a better classification of commodities, and to make good the defect mentioned in the law of February 10, 1820, respecting export manifests. Our custom house statistics will then rank with those of any other country in the world.

The director would have wished at the outset to take the accounts rendered by the various offices of the government, and "digest and arrange" them for the use of the executive departments, and the houses of Congress, and also to obtain and publish statistics of manufactures, mines, and the other important industrial interests of our country; but, for some time yet, this will be impracticable. The law provides neither mode nor means for the director to obtain any original statistics, except those of foreign commerce. This as to one point; as to the other: to collate and arrange statistics requires officers and clerks qualified in each special branch of knowledge. Such persons are not easily found; and a single effort convinced me of the hopelessness of creditably accomplishing tasks of this general character without trained aid. The law made the compilation of the statistics of commerce and navigation the especial duty of the director, and this of itself was so heavy a task, that it occupied all the clerical force which the department could well assign for this purpose. There were thirty-one male, and fifteen female clerks employed in this bureau on the 30th of September last. To attempt a systematic collation and digest of the publications of the other offices of the government, with so slight a force as this, was out of the question.

There was still another reason why such an attempt was rendered impossible. I allude to the condition into which the commerce and navigation tables had fallen. Above all things it seemed necessary to get these right before attempting anything else; and accordingly my efforts were mainly addressed to the technical management and arrangement of these important accounts. As yet no attempt has been made to correct the errors in the statistics of past years, nor to incorporate in them the foreign transactions that occurred in the blockaded States during the war, and which as yet have been entirely overlooked. The footings of 1863 are still unbalanced; and many other accounts remain disfigured by important alterations, omissions, and errors, which were made during a period when the Register's time was engrossed by the more pressing duties incidental to the issue of government bonds and currency.

The regular tables specifically enjoined in the acts relating to this bureau are as follows:

	No. of tables.		No. of tables.
Imports, quarterly.....	4	Domestic exports, monthly.....	1
Imports, monthly.....	1	Fisheries, quarterly.....	1
Indirect trade, quarterly.....	2	Warehouse, monthly.....	1
In transit and trans-shipment trade, quarterly.....	2	List of vessels, annually.....	1
Navigation, quarterly.....	4	Footings and districts of quarterly tables.....	12
Navigation, monthly.....	1	Manufactures, annually.....	1
Foreign re-exports, quarterly....	4		—
Foreign re-exports, monthly.....	1	Total.....	40
Domestic exports, quarterly.....	4		==

In addition to these, there are compiled in the bureau the following:

	No. of tables.		No. of tables.
Liquidations, quarterly.....	2	Population, annually.....	1
Navigation, quarterly.....	3	Number of tax-payers, annually..	1
Immigration, quarterly.....	4	Railroads, annually.....	1
Deaths of immigrant passengers, quarterly.....	2	Prices of wages, annually.....	1
Home consumption and imposts, quarterly.....	2	Cotton crop, annually.....	1
Fisheries, quarterly.....	1	Transfers of real estate, annually..	1
Guano, quarterly.....	1	State of credit, annually.....	1
Produce of Maine, via New Bruns- wick, quarterly.....	1	Rates of interest, annually.....	1
Interoceanic, quarterly.....	6	Sales of vessels to foreigners, quarterly.....	1
New York weekly custom-house reports for the press.....	1	Education, annually.....	1
Footings and districts of warehouse tables, monthly.....	9	Manufactures, annually.....	4
			—
		Total.....	46
			==

In all, some eighty odd tables, most of them occupying from one to twelve imperial volumes each, beside the reports of foreign consuls and digests of foreign tariffs published in the monthly reports of the bureau, and the innumerable sheet tables prepared from time to time for the departments, members of Congress, and others.

The internal organization of the bureau is as follows:

		No. of clerks, Sept. 30, 1867.	
		Males.	Females.
Director.	Chief clerk.		
	First division: Compilation—Foreign commodities.....	9	5
	Second division: Compilation—Domestic commodities.....	6	2
	Third division: Compilation—Navigation and immigration.....	4	..
	Unattached: Compilation—Miscellaneous tables.....	1	8
	Fourth division: Preparation and revision.....	4	..
	Fifth division: Publication and library.....	5	..
Director's office: Supervision, files, and mails.....		2	..
		31	14
		==	==

A division devoted to manufactures has since been created. The organization, though only formally adopted a few months since, has proved very effective in introducing harmony and precision in the work. The regular records are kept in the compiling divisions, and the unattached clerks are employed on miscellaneous and temporary business, compiling sheet tables, &c. The entire product of these divisions, when finished, is submitted to the

revision of the fourth division, and, after passing the director's scrutiny, is handed to the fifth division for publication. The clerks are employed interchangeably, now in one division, now in another, and in this manner are afforded opportunities to become interested in and to learn the whole range of the business. Formerly this was not the case. Division of labor was carried to such an extent that, while each clerk was conversant with his particular account, he possessed no familiarity with any of the others. Under such a system no careful comparison of accounts was possible, and the whole work was contradictory; nothing agreed, and nobody was to blame for it.

Table exhibiting the discrepancies in the accounts of the commerce and navigation division as published in the finance reports and in the reports on commerce and navigation, issued in 1861 and since.

IMPORTS.—Sums in dollars, 00000s omitted.

Various authorities.	1861.	1862.	1863.	1864.	1865.
Finance report of 1861.....	334.3	.....	.....	.....	.....
Commerce and navigation report of 1861.....	335.6	.....	.....	.....	.....
Manuscript footings of 1861.....	*335.6	.....	.....	.....	.....
Finance report of 1862.....	335.6	205.8	.....	.....	.....
Commerce and navigation report of 1862.....	.....	205.7	.....	.....	.....
Manuscript footings of 1862, vol. 1, p. 58.....	.....	275.3	.....	.....	.....
Finance report of 1863 [*]	350.7	205.8	252.1	.....	.....
Commerce and navigation report of 1863.....	335.6	205.7	252.9	.....	.....
Manuscript footings of 1863, vol. 1, p. 76.....	.....	.....	252.9	.....	.....
Finance report of 1864.....	352.0	205.8	252.1	328.5	.....
Commerce and navigation report of 1864.....	.....	.....	.....	329.5	.....
Manuscript footings of 1864, vol. 1, p. 78.....	.....	.....	.....	329.5	.....
Finance report of 1865.....	286.5	275.3	252.9	329.5	234.3
Commerce and navigation report of 1865.....	.....	.....	.....	.....	234.4
Manuscript footings of 1865, vol. 1, p. 56.....	.....	.....	.....	.....	248.5

* See foot notes on pp. 271, 273, and 278 of Fin. Rep., 1863.

The sums quoted from the manuscript tables are as they stood in ink on the 14th November, 1867. The pages are so disfigured with pencil and scratcher that to determine the total sum is a matter of difficulty, and in some cases the very last additions are so plainly incorrect that it is puzzling whether to quote the total as it stands, or as it obviously should stand. The former, however, has been the alternative adopted. The authorities are quoted in order, as follows: First, the finance report, which is published each year before the tables are "balanced;" next the commerce and navigation report, which is published when the tables are completed; and lastly, the tables themselves, to which are sometimes added returns received too late for publication in the annual reports.

It will be noticed, that after being variously stated during the period 1861-'64 at from three hundred and thirty-four to three hundred and fifty-two millions, the imports of 1861, are stated in 1865, at two hundred and eighty-six millions.

The imports of 1862, stated in five different authorities at two hundred and five millions, are stated in two others at two hundred and seventy-five millions. The imports of 1863 are variously stated as between two hundred and fifty-two millions one hundred thousand and two hundred and fifty-two millions nine hundred thousand; in those of 1864, there is a million difference, and in those of 1865 over fourteen millions.

I forbear to allude any further to these discrepancies. Yet, large as they are, they dwindle to insignificance when compared with the discrepancies in the export accounts. In these the differences amount to much larger sums. The finance report of 1863, for example, states the exports of 1861 at three hun-

dred and eighty-nine millions; while the finance report of 1865 states them at but two hundred and twenty-eight millions, a difference of one hundred and sixty-one millions. The discrepancies in the exports of 1863 amount to eighteen millions, and in those of 1864 to forty millions.

Table exhibiting the discrepancies in the accounts of the commerce and navigation division, as published in the finance reports and in the reports on commerce and navigation, issued in 1861 and since.

DOMESTIC EXPORTS.—Sums in dollars, 00000s omitted.

Various authorities.	1861.	1862.	1863.	1864.	1865.
Finance report of 1861.....	227.9	.....	.....	.....	.....
Commerce and navigation report of 1861....	228.6	.....	.....	.....	.....
Manuscript footings of 1861.....	228.7	.....	.....	.....	.....
Finance report of 1862.....	228.6	212.9	.....	.....	.....
Commerce and navigation report of 1862....	.....	213.0	.....	.....	.....
Manuscript footings of 1862, vol. 4, p. 12....	.....	213.0	.....	.....	.....
Finance report of 1863.....	389.7	212.9	305.8	.....	.....
Commerce and navigation report of 1863....	.....	.....	305.8	.....	.....
Manuscript footings of 1863, vol. 4, p. 12....	.....	.....	305.8	.....	.....
Finance report of 1864.....	389.7	213.0	324.0	320.2	.....
Commerce and navigation report of 1864....	.....	.....	.....	320.0	.....
Manuscript footings of 1864, vol. 1, p. 24....	.....	.....	.....	317.7	.....
Finance report of 1865.....	228.6	213.0	305.8	281.8	306.3
Commerce and navigation report of 1865....	.....	.....	.....	.....	306.3
Manuscript footings of 1865, p. 24.....	.....	.....	.....	.....	323.7

All this is now changed. Each division consists of several classes and grades of functionaries, with a rising scale of duties and remuneration. As far as possible advancement is made to depend upon the talent, fitness, and industry of the individual; and few who have exhibited these qualities have failed to receive it. At the same time I have never hesitated, however unpleasant the task, to dispense with the services of those persons, who, though perhaps sufficiently well adapted for other duties, proved on trial to be ill-fitted for those of statisticians; to be wanting in patience, exactness, general reading, or some other essential qualification. With this system of organization each person may look to reaching in the course of time the highest position in his special branch of the public service, with a certainty and rapidity as exactly proportioned to his merits and experience as the nature of the case and the fallibility of human judgment will allow, subject, of course, to such mutations of office as are common to our government.

In reference to this, however, I cannot refrain from observing that statistical work is of so technical a nature, and for correctness depends so much upon experience, that the government cannot fail to suffer by change of such officers. The tenure of their office should therefore be as certain as it can be made, so that they may come to regard their occupation as a permanent profession, and not merely a make-shift for the time. Without this it is vain to look for earnest and intelligent co-operation.

In connection with the subject of organization and statistical training, I may state that, with the view to ascertain and demonstrate the fitness of this bureau to take the decennial census, and at the same time to gradually train our widely diffused organization of tax officers eventually to perform this duty, and incidentally to furnish the bureau with certain statistics called for in the law organizing it, (but for the rendition of which no provision of law was made,) I have set on foot a regular series of inquiries addressed to assessors and assistant

assessors throughout the country, and take great pleasure in announcing that the effort has met with complete success. Through the co-operation of these officers, always rendered cheerfully and promptly, a census of the entire country was obtained in November, 1866; the price of wages in fifty-four different occupations, and in over three thousand localities, ascertained; and during the past summer an estimate prepared of the current cotton crop.

The census exhibited the following approximate results :

Census of the United States, 1860-66.

	Population in 1860. Preliminary census, page 131.	Population in 1866. Returns to Bureau of Statistics.	Gain or Loss.
Six New England States*.....	3,135,283	3,440,881	<i>g</i> 305,598
Five Middle States†.....	8,258,150	9,221,225	<i>g</i> 963,075
Thirteen Southern States‡.....	10,259,017	9,568,709	<i>l</i> 690,308
Thirteen Western and Pacific States§.....	9,533,053	11,869,440	<i>g</i> 2,336,387
Nine Territories||.....	259,577	405,627	<i>g</i> 146,050
Total United States.....	31,445,080	34,505,882	<i>g</i> 3,060,802

* Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, and Connecticut.

† New York, New Jersey, Pennsylvania, Delaware, and Maryland.

‡ Virginia, West Virginia, North Carolina, South Carolina, Georgia, Alabama, Florida, Mississippi, Louisiana, Texas, Arkansas, Kentucky, and Tennessee.

§ Ohio, Indiana, Illinois, Michigan, Wisconsin, Minnesota, Iowa, Missouri, Kansas, Nebraska, Nevada, California, and Oregon.

|| Arizona, Colorado, Dakota, Idaho, Montana, New Mexico, Utah, Washington, and District of Columbia.

It awaits collation, and cannot, therefore, be given for the present in greater detail, nor with more precision. A portion of the wages table was printed in the February number (No. 3) of the monthly reports of the director. The remainder is so voluminous that it cannot at present be collated and prepared for publication.

The cotton crop table exhibited the following results :

Number of States growing cotton.	No. of internal rev. divisions reported.	No. of acres sown in cotton, 1867.	Estimated yield, bales of 400 pounds.
13, and 1 Territory.	526	5,489,525	1,917,385

Upon the precise correctness of these returns I am not at present prepared to express an opinion.

When it is remembered, however, what an extensive area they cover, how numerous their sources, and how comparatively reliable their results, even upon a first trial, it appears evident that the next decennial census could be placed in no better hands than those of the Treasury Department. The permanent nature of the internal revenue organization affords time and opportunity for the necessary statistical instruction and discipline to be given and acquired, and would insure greater accuracy in the result, and entail less expense upon the country.

I have also inaugurated a system of international exchanges with the statis-

tical bureaux of other countries. The printed publications of the bureau have been regularly transmitted, among others, to the following officers, and in return I have received from them statistical publications of much interest and value. These have been placed in the library for reference.

List of principal Statistical Bureaux in foreign countries.

- A. Legoyt, chief of statistical department, Paris, France.
 A. W. Fonblanque, statistical department, Board of Trade, London, England.
 Dr. P. Maestri, director of section of statistics, Florence, Italy.
 Don J. Zaragoza, president central statistical commission, Madrid, Spain.
 Baron Quetelet, president central statistical commission, Brussels, Belgium.
 Xavier Heuschling, chief of statistical division, Brussels, Belgium.
 Max Wirth, director of bureau of statistics, Berne, Switzerland.
 Dr. J. Stössel, secretary of bureau of statistics, Zurich, Switzerland.
 Dr. Engel, superintendent bureau of statistics, Berlin, Prussia.
 M. Von Baumhauer, bureau of statistics, Hague, Netherlands.
 Chevalier J. Glanz, acting president central statistical commission, Vienna, Austria.
 A. Von Buschem, central statistical commission, St. Petersburg, Russia.
 Dr. C. G. N. David, chief of bureau of statistics, Copenhagen, Denmark.
 Dr. F. T. Berg, chief of central bureau of statistics, Stockholm, Sweden.
 D. G. Varrentrapp, president of bureau of statistics, Frankfort-on-the-Main.
 L. M. C. Becker, chief of bureau of statistics, Oldenburg, North Germany.
 R. S. M. Bouchette, commissioner of customs, Quebec, Canada.
 Josiah Boothby, government statistician, Adelaide, South Australia.

There are over forty others, besides a larger number of auxiliary bureaux.

A like system of exchanges has been inaugurated with the statistical bureaux and executive officers of the States of this Union, and with several hundred newspapers published in various parts of the country, of which the most important are kept on file in the library: finally, with the United States consuls residing abroad, who in return furnish the bureau with foreign prices current, stock lists and other commercial information, all of which are kept for reference in the library, and the principal ones published in the monthly reports.

The library has also been inaugurated under my supervision. It contains some 3,000 volumes, (2,957 is the exact number,) consisting entirely of sociological, politico-economical, statistical, commercial and financial works, and periodicals, and official reports of our own government and others.

The statistical and politico-economical sections are very complete, and the whole forms a technical collection of practical value, and in constant requisition. It is under the efficient care of Rev. D. B. Nichols.

This library was formed by withdrawing some five hundred volumes on statistics and political economy from the Treasury library, by gleanings from the attic and lumber rooms of the Treasury building, by exchange with and donations from public officers at home and abroad, and by purchase; the total expenditure having been \$1,761 16. The number of books purchased was four hundred and twelve; donated twelve hundred and twenty-seven; treasury library, files, &c., thirteen hundred and eighteen.

Another collection, and one entirely without expense to the government, has grown up under my hands. It consists of samples of commercial commodities, of which an excellent collection has been obtained from the custom-houses. The samples are neatly put up and sealed, and labelled with their commercial nomenclature, tariff classification, date of importation, sworn value, and rate of

duty assessed. They will be of great practical service in all matters relating to classification.*

The numbering of vessels, enjoined in the act of July 28, 1866, is being rapidly pushed forward. The numbers have been given out and a list of the merchant vessels of the United States is in press. This list will doubtless require considerable alteration before it is correct. It is presumed that this will be accomplished before another year. Once correct, it will not be difficult to keep it correct, and it will then form a valuable addition to our blue book literature.

An international statistical congress was held on the 9th of October last, at Florence, Italy, an invitation to attend which was extended to the director of this bureau, in common with the representatives of other governments. The official demands upon his time were, however, of too urgent a nature to be disregarded, and the invitation was respectfully declined. The proceedings of the Congress have not yet been received.

COMMERCE OF 1867.

With the exception of the year immediately preceding, our foreign commerce during the twelve months which closed on the 30th of June last was larger than in any previous year.

Specie value, in millions of dollars, of exports and net imports combined.†

Fiscal year:		Fiscal year:		Fiscal year:	
1856.....	609	1860.....	708	1864.....	550
1857.....	676	1861.....	544	1865.....	414
1858.....	545	1862.....	471	1866.....	846
1859.....	654	1863.....	467	1867.....	723

The year ended June 30, 1866, it will be remembered, was that in which the war closed, and the southern ports were reopened to commerce. The activity of our foreign trade during that period must therefore be regarded as entirely abnormal, and the fact that during the succeeding year it was less, does not prove a falling off. On the contrary, the commerce of the year 1867 was 178 millions larger than the annual average of the period 1861-'66, inclusive, which was 548 millions. The impetus exhibited in 1866 has been better maintained than there was reason to expect, and the large trade of 1867 is due most likely to the steady growth of the country, the rapid filling up of its western lands by

*"Great difficulties exist as regards the classification of imports in successive years, and in the comparison, even through this short period, of the leading articles, particularly of dry goods. The terms of the tariff acts control the schedule absolutely, and when the law opens an indefinite heading it is impossible to preserve distinctions. Mixed fabrics of wool, cotton, silk, and linen, are the most imperfect as regards classification, although articles made of any textile material capable of personal wear are almost impossible to trace. Hosiery, shawls, gloves, caps, handkerchiefs, and all like articles, of whatever material composed, are capable of such diversity of entry, and are, in fact, entered so diversely, as to preclude definite comparison through this period. It will be seen that large aggregates entered in 1859-'60 as cotton, silk, or woollen *hosiery*, disappear entirely in 1862 and 1863. The importation did not cease, or sensibly decline, but it is impossible to tell under what heads the values may be found, except that they are in some one of the entries of fabrics of these materials not specified, or under clothing as 'articles worn.'

"In many cases, it should also be said, the entry as here distinguished is still deficient and short of the whole importation. This is the case with many drugs and chemicals, at some of the custom-houses the values being placed with the general total of drugs or chemicals not specified, instead of being reported in detail."—*Com. and Nav. Report*, 1863, p. 641.

†*Process*, (1862 to 1866).—The merchandise is separated from the specie; the latter is reckoned as specie, and the former reduced to specie at the following rates: 1862, 1.016; 1863, 1.371; 1864, 1.564; 1865, 2.02; 1866, 1.41, and 1867, 1.41. From the imports (specie value) are deducted the re-exports, (the merchandise at two-thirds specie value and one-third currency reduced to specie,) and to the quotient is added the domestic exports, (the merchandise, all currency value, reduced to specie value.) The process for 1867 is slightly different, as it comprehends the fact that the merchandise exports from the Pacific ports are valued in specie. For details see Monthly Report No. 8, of the Director of the Bureau of Statistics. Full reliance is not to be placed on the correctness of the figures from 1856 to 1865.

immigration, and the gradual adaptation of the industrial classes of the South to the newer and wider fields of enterprise which a changed and bettered social organization has opened to them; it being remarkable, despite the apparently unsettled condition of affairs in that section of the country, that it has furnished in value nearly seven-tenths of the entire exports of this year.

Exports of southern products from Atlantic and frontier ports north of Baltimore and from all Pacific ports during the fiscal year ended June 30, 1867—\$; 000's omitted.

Rice	117
Cotton	63, 415
Tobacco	17, 146
Naval stores	1, 436
Spirits of turpentine	757
Total southern exports from northern ports, (approximate)	82, 874
Exports of all products from southern Atlantic and Gulf ports, including Baltimore	245, 533
Total exports southern products during fiscal year ended June 30, 1867, currency value, (approximate)	328, 407
Total exports domestic products from the United States during fiscal year ended June 30, 1867, currency value	\$471, 608

Proportion of southern products to all domestic products exported, 69 per cent.

These figures must not be regarded as exact, but only approximate; because the total exports from the southern Atlantic and Gulf ports, including Baltimore, include more or less of northern products, which cannot be distinguished from the rest without considerable labor. Cotton still maintains its ascendancy as an export staple. If our commerce and navigation tables up to 1865 are to be credited, the cotton exported during the past fiscal year, though less in quantity, nearly equals in value that of any previous year, and indeed exceeds that of all the years but 1859, 1860, and 1866.

The following table exhibits the exports of cotton from the United States for the past twelve years:

Exports of Cotton from the United States from July 1, 1855, to June 30, 1866 inclusive, as stated in the reports of the Register of the Treasury on commerce and navigation, and for the fiscal year ended June 30, 1867, as shown by the records of the Bureau of Statistics.

During the year ended June 30.	Pounds.	As reported in currency.	Reduced to gold.
1856	1, 351, 431, 701	.....	\$128, 382, 351
1857	1, 048, 282, 475	.....	131, 575, 859
1858	1, 118, 624, 012	.....	131, 386, 661
1859	1, 386, 468, 556	.....	161, 434, 923
1860	1, 767, 686, 338	.....	191, 806, 555
1861	307, 516, 099	.....	34, 051, 483
1862	5, 010, 011	\$1, 180, 113	1, 161, 243
1863	11, 384, 956	6, 652, 405	4, 846, 925
1864	11, 992, 911	9, 895, 854	6, 323, 229
1865	8, 894, 374	6, 836, 400	3, 384, 356
1866	650, 572, 829	281, 385, 223	199, 563, 987
1867	666, 576, 314	202, 911, 410	143, 908, 801

It is worthy of remark in this place that a comparison of values does not furnish a strictly accurate view of the relative importance in which cotton stands as an export staple between 1867 and 1860, for the reason that prices have considerably risen all over the world since 1860; consequently, \$143,000,000, even in gold, would not purchase quite the same amount of foreign produce as it would have done in 1860. The rise in prices alluded to is due to a number of causes, the principal of which are, the increase of production over consumption of the precious metals, and the cost of the civil war, and indeed of all other wars which have occurred since 1860, increasing through the agency of taxation the cost prices of all commercial commodities. Nevertheless, so far as the last-named cause applies to the prices of the commodities which the United States sell or purchase, it is for the most part only to be observed as yet in the prices of those which form the burden of our traffic with the principal commercial nations of the world—the prices of products in remote countries, and those with which we and other leading commercial nations have but little trade, not having yet been fully affected by this influence.

In another relation, too, a comparison of prices may be deemed objectionable; for example, the cotton exports of 1860 were valued on exportation at about eleven (11) cents a pound, and this valuation may have been fully realized on the sale of the cotton in Europe. The cotton exports of 1867 were valued on the average at $21\frac{3}{4}$ cents gold on exportation, and this valuation, owing to the well known fall in cotton that occurred during the latter months of the calendar year 1866, and the first months of 1867, may be thought not to have been realized on sale. This point, however, has been subjected to examination, and the result is, that the cotton exported during the past fiscal year realized on sale in Great Britain considerably more than the gold value at which it was exported.

The export of cotton to Great Britain during the twelve months ended June 30, 1867, according to our accounts, was 524,320,348 pounds, valued at \$161,021,504 currency, equal to \$114,199,649 in gold, or $30\frac{7}{8}$ cents currency per pound, equal to $21\frac{3}{4}$ cents in gold. The import of cotton into Great Britain from the United States during the twelve months ended July 31, 1867, (a month's difference of time is allowed for the voyage,) was, according to the British official accounts, 524,267,520 pounds, the computed real value of which was £28,207,940; at \$4 84 equal to \$136,526,429, or 26 cents per pound.

Statement.

The quantity of raw cotton imported into Great Britain from the United States during the twelve months ended July 31, 1867, as stated in the "Accounts relating to Trade and Navigation of the United Kingdom," was cwt. 4,680,960; bales of four hundred pounds each, 1,310,669; pounds, 524,267,520.

The computed real value of the above was £28,207,940. This at \$4 84 to the pound sterling, equals \$136,526,429, showing an average price per pound, in gold, of 26 cents. [No distinction is made in regard to sea-island or other kinds, nor is the declared value given.]

According to the United States customs returns, as shown by the records of the Bureau of Statistics, the quantity of raw cotton exported to Great Britain from the United States during the twelve months ended June 30, 1867, was 524,320,348 pounds.* The declared value of which, on exportation, was in

* The remarkable agreement of quantity between the British accounts of cotton imports and those of exports compiled in this bureau, during the past year, is worthy of attention.	
British Board of Trade accounts: Imports of cotton from the United States,	
twelve months, pounds	524,267,520
United States Bureau of Statistics' accounts: Exports of cotton to Great Britain,	
twelve months, pounds	524,320,348

Difference	52,828
Or about 132 bales.	

United States currency, \$161,021,504—equal in gold, at the monthly rate upon the monthly quantities exported, \$114,199,649; showing an average price per pound in United States currency of 30.7 cents, or in gold of 21 $\frac{3}{4}$ cents.

Furthermore, it should not be forgotten that owing to the late depression in the dry goods trade of this country, the imports of dry goods from Great Britain, France, &c., during the same period, probably failed to realize on sale, by a considerable difference, the prices at which they were valued on entry. Moreover, the diminution of our foreign commerce since 1866 has been mainly in exports, the imports having fallen off but one-third of the total decrease, while the exports fell two-thirds.*

Gold values in millions of dollars.

	Dom. Exports.	Net imports.	Combined.
1866	414. 1	432. 2	846
1867	334. 4	391. 5	726
Difference.....	79. 7	40. 7	120

We have therefore excellent assurances for believing that, as a people, we have been blessed with a year of great commercial prosperity—a prosperity, too, that is the more solid because based on realized wealth, and not merely on anticipated wealth, as has been too often the case in former years of large trade. The operations of the treasury have tended materially to restrain imprudent credits; and although the bank discounts still continue to be very large, I have been assured on excellent authority that they are mainly on short time, the great bulk of them being loans on call, and the whole of them, taken together, averaging not over from twenty-five to thirty-five days' time.

This is in marked contrast with the condition of affairs in former years. The gratification at finding such assurance of our commercial prosperity is, however, alloyed by the knowledge that, vast as our commerce remains, it is now for the most part carried on in foreign vessels, and this, despite every effort we have made to produce a contrary result. This subject was alluded to at full length in my report to you on the progress of ship-building in the United States, dated November 15, 1866, and printed during the following month.

Our foreign trade of 1866 and 1867, respectively, was carried as follows:

Gold values in millions of dollars, specie.

Fiscal years.	In American vessels and vehicles.	Per cent.	In foreign vessels and vehicles.	Per cent.	Total.	Per cent.
1866	263	31	583	69	846	100
1867	229. 4	31. 6	496. 6	68. 4	726	100

The slight relative improvement shown is more superficial than real as to American vessels; the carriage performed in vessels and vehicles respectively not being distinguishable.

One feature of our foreign trade deserves especial mention in this place. I

* On the other hand the domestic exports for the first quarter (ended September 30. 1867) of the fiscal year 1868, are in excess of those for the corresponding period of the previous year by twelve million dollars.

allude to the new route which has been inaugurated for the transmission of the precious metals from our Pacific coast to their ultimate destination in Asia. For several years past there has been a noticeable movement of treasure westward from San Francisco. In 1865, during the nine months ended September 30, this movement amounted to about six millions of dollars; in 1866 to about five millions of dollars; while in 1867, during the corresponding period, it amounted to over seven and a quarter millions of dollars, the principal increase having occurred during the last three months of the period.

Of the total imports a large proportion are from countries other than those of their growth or production. The sworn declarations of importers indicate one-sixth as this proportion, but it is probably much larger. This subject is now undergoing investigation. The following is the indirect trade, as reported :

Summary of the indirect trade of the United States during the year ended June 30, 1867. Declared values, United States specie dollars, (000s) omitted.

Original countries of exportation.	Imported into the United States via the ports of—						Total.
	England.	Bremen.	Hamburg.	France.	Belgium.	Not specified.	
Prussia	\$6, 111	\$3, 307	\$3, 656	\$171	\$623	\$228	\$14, 098
Saxony	454	4, 462	3, 669	6	7	4	8, 605
Bavaria	266	1, 148	443	109	44	191	2, 202
Wurtemberg	582	422	77	86		12	1, 182
Total principal countries of Zollverein.	7, 414.	9, 340	7, 847	373	675	437	26, 088
France	25, 764	4			51	43	25, 863
Switzerland	5, 188	1	1	2, 817			8, 009
Austria	359	970	4, 200	84		1	2, 616
Belgium	1, 796			47		21	1, 866
Total principal countries	40, 524	10, 317	9, 048	3, 322	727	504	64, 444
Total of all other countries							7, 889
Total indirect imports							72, 334
Total direct imports							349, 899
Total imports							412, 233
Re-exports							20, 733
Net imports							391, 500

In order that it may be included in the current volume on finance, I cannot venture for the present, to extend this report any further. For a more careful analysis and comparison of the statistics of 1867, I must therefore beg to refer you to the annual report which is now being prepared for publication, and in which, under the specific headings of imports, liquidations, home consumption, customs, warehousing, re-exports, exports in-transit trade, indirect trade, fisheries, guano trade, foreign trade of the world, shipping and carrying trade, numbering of vessels, immigration and emigration, treatment of immigrant passengers, inter-oceanic trade and Pacific railroad, education, manufactures, wages, cost of raw materials, markets, &c., fuller details are furnished.

The usual comparative tables for the finance volume are respectfully submitted herewith.

I have the honor to be, sir, very respectfully, your obedient servant,
ALEX. DELMAR, *Director.*

Hon. HUGH McCULLOCH,
Secretary of the Treasury.

REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,

Washington, November 30, 1867.

SIR : The internal revenue laws as amended by the act of March 1865 were in operation without substantial change during the entire fiscal year 1866. The tabular statements, therefore, which accompanied my last annual report, exhibited the revenue from different sources under a uniform taxation through the entire year. The amendments of July 13, 1866, and of March 2, 1867, very materially reduced the productive power of the law, adding largely to the free list and modifying the rates upon many objects of taxation. The definite and permanent effect which these and other changes have produced, cannot be stated because of the nature of some of them, and the little time which has elapsed since their adoption. I shall endeavor, however, in this the sixth annual report of this office, among other subjects, the discussion of which seems appropriate, to present as clearly as possible the results of the present law as compared with those which have preceded it, and, with recommendations of such changes as a careful observation of its operations suggest, will furnish an estimate of its probable productiveness for the current fiscal year. After the passage of the act of July 1, 1862, and until the suppression of the rebellion, the legislation of Congress relating to internal revenue was substantially for its increase. Since that time, however, the revenues from taxation have been regarded as in excess of the current expenditures of the government and the judicious payment of its indebtedness, and recent acts have been for their reduction.

The statute of July 13, 1866, was intended to reduce the revenue about sixty-five million dollars per annum, and from the act of March last a further annual reduction of forty millions was expected. The receipts of the last fiscal year were, therefore, of course, less than those of the year preceding, while they were larger than were anticipated at the passage of the acts providing for the reduction.

From the accounts kept in this office as required by law, I herewith transmit tabular statements, which it is the duty of the Secretary of the Treasury to lay before Congress. They are—

Table A, showing the receipts from each specific source of revenue, and the amounts refunded in each collection district, State, and Territory of the United States for the fiscal year ending June 30, 1867.

Table B, monthly receipts of internal revenue tax on salaries.

Table C, number and value of internal revenue stamps procured monthly by the Commissioner, and monthly receipts from purchasers of internal revenue stamps, the commissions allowed on the same, and the receipts from agents for the sale of stamps.

Table D, recapitulations of collections of internal revenue from all sources for the year ending June 30, 1867.

Table E, comparative table showing the territorial distribution of internal revenue from various sources in the United States.

Table F, the ratio of the receipts from specific sources to the aggregate of all collections for the years 1865, 1866, and 1867.

Table G, the ratio of the gross collections from the several sources of revenue to the aggregate collections, exclusive of the receipts from passports, salaries, stamps, United States marshals, special agents of the Treasury, and the Solicitor of the Treasury, for the fiscal years ending June 30, 1864, 1865, 1866, and 1867, respectively.

Table H, total collections from each specific source of revenue for the fiscal years ending June 30, 1863, 1864, 1865, 1866, and 1867, respectively.

Table I, direct tax collections and expenditures.

Table K, abstract of reports of district attorneys, concerning suits and prosecutions under the internal revenue laws.

AGGREGATE RECEIPTS.

The aggregate receipts of internal revenue, exclusive of the direct tax upon lands, and the duty upon the circulation and deposits of national banks, were for the year

1865.....	\$211, 129, 529 17
1866.....	310, 906, 984 17
1867.....	*265, 920, 474 65

These amounts include drawback upon goods exported, and sums refunded as erroneously assessed and collected.

The amounts of drawback and sums refunded, were as follows :

	Drawback.	Amounts refunded.
1865.....	\$698,655 36	\$422, 734 36
1866.....	798,866 73	514, 844 43
1867.....	1, 864,631 68	706, 581 69

The increase of the amount of drawback for the past year was largely due to the increased exportation of cotton goods and of spirits of turpentine, and the presentation of claims on account of goods exported prior to June 30, 1864, which was made necessary by the statute of limitations barring their payment unless the same were presented prior to October, 1866. From the amount of drawback allowed up to this time during the present fiscal year, it is probable that the whole amount for the year will not much exceed one million dollars.

RECEIPTS FROM SEVERAL SPECIAL SOURCES.

Banks, Trust Companies, and Savings Institutions.

	1865.	1866.	1867.
Dividends and additions to surplus	\$3,987,209 65	\$4,186,023 72	\$3,774,975 32
Circulation	1,993,661 84	990,328 11	208,276 07
Deposits	2,043,841 08	2,099,635 83	1,355,395 98
Capital.....	903,367 98	374,074 11	476,867 73

The reduction of receipts from capital, circulation, and deposits is due to the conversion of State banks into national institutions, paying taxes to the Treasurer of the United States.

Deposits of savings banks having no capital stock, have largely been relieved from taxation by the act of July 13, 1866.

RAILROADS.

	1865.	1866.	1867.
Dividends and profits....	\$2,470,816 89	\$2,205,804 45	\$3,379, 262 19
Interest on bonds.....	847,683 61	1,255,916 98	
Gross receipts	5,917,293 51	7,614,448 13	4, 128, 255 24

The returns of the taxes upon dividends and interest on bonds were made to the office of the Commissioner until the act of July 1866 took effect; since

* The discrepancy between these amounts and those reported from the office of the Secretary of the Treasury arises from the fact that the same receipts are not entered upon the books of the two offices on the same day. Indeed, the statistics of this office are based almost entirely upon the reports of the collectors of their collections, while those of the Secretary are of amounts actually covered into the treasury after the accounts of assistant treasurers and designated depositaries are rendered.

that time they have been made only to the assessors, and the tax has been paid to collectors. The monthly abstracts of the collectors have not given the amounts received from the two sources separately. The reduction of amount from gross receipts is due to the exemption of receipts for the transportation of property from tax after July, 1866.

INSURANCE COMPANIES.

	1865.	1866.	1867.
Dividends and additions to surplus	\$764,658 38	\$767,231 12	\$563,473 93
Premiums and assessments	961,502 99	1,169,722 23	1,326,014 38

The rate of tax upon dividends of banks, railroads, and insurance companies has been five per cent. during the last three years; that upon premiums one and a half per cent.

GROSS RECEIPTS OF TELEGRAPH COMPANIES.

1865	\$215,050 62
1866	308,437 52
1867	239,594 93

After July, 1866, the tax was reduced from five to three per cent.

GROSS RECEIPTS OF EXPRESS COMPANIES.

1865	\$529,275 89
1866	645,769 02
1867	558,359 28

The rate has remained unchanged during the three years.

REVENUE STAMPS.

1865	\$11,162,392 14
1866	15,044,373 18
1867	16,094,718 00

The excess of the revenue of 1866 over that for 1865 was due to the use of stamps in that portion of the country prior to that time in rebellion. Since August 1, 1866, affidavits, receipts for the delivery of property, appeals, confessions of judgments, writs, and other original processes, have been exempt from duty, while the tax upon bankers' and brokers' sales of stocks, bonds, &c., has been added to the stamp schedule.

Sales of beer stamps are not included in the receipts above given.

During the year the sum of \$1,927,117 56 was received from the sale of one cent stamps, and \$3,231,247 27 for stamps from special dies for matches, perfumery, cosmetics, medicines, and other proprietary articles.

LEGACIES AND SUCCESSIONS.

1865	\$545,807 14
1866	1,168,765 59
1867	1,861,429 16

From the infrequency with which returns of successions and legacies are due from taxpayers, they are often ignorant of their liabilities, and while frauds, perhaps, are seldom perpetrated, the receipts of the several districts depend very much upon the diligence and faithfulness of their local officers. Now that the annual list is completed, assessors have been instructed to give early and special attention to this subject.

INCOME.

1865.....	\$20,567,350 26
1866.....	60,894,135 85
1867.....	57,040,640 67

Income, articles in schedule A, and special taxes, except wholesale dealers and wholesale dealers in liquor, are subject only to annual assessment. The income tax of the fiscal year 1865 was mainly from the income of the calendar year 1863, and that of 1866 from the calendar year 1864. By the statute of March last the annual assessment was changed from May to March, so that of the \$57,040,640 collected in the fiscal year 1867, \$9,773,858 were from the income of the calendar year 1866, and \$47,266,782 from the year 1865. The entire tax collected from the income of 1865 was \$48,101,467. The amount collected during the present fiscal year from the income of 1866 is \$14,611,234, which, added to the \$9,773,858 before collected, make thus far collected from the income of 1866 \$24,385,092. This sum is as large, I think, as was generally expected, for incomes were usually less than for the year preceding, and the increase of the exemption to \$1,000, and the reduction of one-half in the rate upon incomes exceeding \$5,000, were intended to decrease the receipts nearly \$20,000,000.

The number of persons whose income tax on the annual list in 1867 was

Twenty dollars or less.....	63,085
Over \$20 and not over \$50.....	42,947
Over \$50 and not over \$100.....	28,936
Over \$100 and not over \$500.....	54,778
Over \$500.....	50,388

Total number.....	<u>240,134</u>
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No reports of the number of persons assessed for income tax on the annual list of 1867, have been received from the following districts, viz: 1st Arkansas, California, 2d Indiana, 3d Louisiana, 1st North Carolina, 3d and 4th Texas, Idaho, Montana, Nevada, Oregon, and Washington.

The whole number of persons assessed on the annual list for 1866 was 460,170. The difference is attributable to the amount exempt from tax.

ARTICLES IN SCHEDULE A.

1865.....	\$779,901 79
1866.....	1,692,791 65
1867.....	2,116,495 22

Carriages below the value of \$300, yachts, and pianofortes and other musical instruments were exempted by the act of July, 1866. The receipts during the year from assessments upon those articles, made prior to their exemption, were \$1,005,152 11. The receipts from watches in 1866 were \$426,557 17, in 1867 \$619,062 61. The change in the time of making the annual assessment heretofore described increased the amount of collections from this source during 1867. Of this amount, \$1,807,157 were derived from the assessment of 1866, and \$309,338 from that of 1867. Since July 1, \$496,180 have been collected, making the receipts thus far from the last annual assessment \$805,518.

SPECIAL TAXES.

1865.....	\$12,598,681 25
1866.....	18,015,743 32
1867.....	18,103,615 69

What I have said in relation to the time of the assessment of income and schedule A applies as well to special taxes. Of the receipts for the last fiscal year, \$12,516,461 were derived from the annual assessment of 1866, and the balance from that of 1867. The total receipts thus far from the assessment of 1867 are \$11,830,959.

Wholesale dealers, and wholesale dealers in liquor, until the act of July, 1866, paid their license taxes upon their probable sales for the year as determined by their sales of the year preceding. After the payment of fifty dollars by wholesale dealers, and one hundred dollars by wholesale dealers in liquor, their returns are now made and their taxes paid upon their monthly sales. This change in the law accounts for the apparent reduction of the aggregate receipts from special taxes. The difference, however, will be recovered during the current year and will be reported as sales.

The following tables exhibiting the comparative receipts for three years from several sources may not be, in this connection, unprofitable :

	1865.	1866.	1867.
Apothecaries	\$32,872 43	\$43,712 86	\$55,447 42
Assayers	10,883 08	12,889 19	12,211 24
Auctioneers	80,545 18	89,724 42	98,084 86
Bankers	846,686 58	1,262,649 05	1,433,715 79
Brewers	77,747 00	105,412 23	238,155 14
Brokers of various sorts	581,450 28	673,260 30	598,854 94
Claim agents	56,782 29	70,637 39	84,627 49
Dealers, retail	1,606,778 53	1,949,017 04	2,047,860 77
wholesale	3,543,104 76	5,428,344 86	3,880,281 13
retail liquor	2,205,866 38	2,807,225 59	2,966,683 73
wholesale liquor	400,692 91	801,531 32	982,134 94
Distillers, coal oil, &c.	16,024 88	17,350 12	21,809 32
spirituous liquors	46,661 22	81,295 06	174,445 71
apples, grapes	13,236 35	20,239 31	57,332 15
Hotels	415,279 05	580,021 56	663,656 32
Insurance agents	21,609 88	104,866 83	143,647 85
Lawyers	190,377 25	264,836 75	357,648 41
Manufacturers	635,115 51	1,043,030 78	1,296,487 27
Peddlers	459,298 60	679,013 63	708,113 28
Physicians and surgeons	302,847 30	425,596 66	549,368 64
Rectifiers	48,781 52	61,300 91	80,470 06

Prior to the act of July 13, 1866, brewers paid \$50 for each license, and where their product was less than five hundred barrels per year, \$25. After that time the rates were doubled, as was the tax upon distillers of spirituous liquors.

Manufacturers of tobacco, snuff, and cigars, were by that act classed as tobacco-nists instead of manufacturers, and during the last year paid a special tax of \$59,321 52.

The number of persons paying tax as peddlers during 1865 were 27,878; 1866, 43,196; 1867, 45,649.

RAW COTTON.

1865	\$1,772,983 48
1866	18,409,654 90
1867	23,769,078 80

The tax was two cents per pound until August 1, 1866, when it was increased to three cents, where it remained until September, 1867, when it was reduced

to two and a half cents per pound. The receipts during 1866 represent cotton grown at different times which could not, by reason of the war, before that time reach the market. The receipts of 1867 substantially represent the product of that year, nearly two million bales.

REFINED PETROLEUM AND COAL OIL.

1865.....	\$3, 047, 212 77
1866.....	5, 317, 396 05
1867.....	4, 904, 761 71

Oil distilled from coal, asphaltum or shale, paid fifteen cents per gallon until August, 1866; after that ten cents. Naphtha and the lighter oils have, at different times, been variously taxed, but at successively lower rates.

In 1864, 22,015,732 gallons of refined petroleum were brought to charge, and 671,945 gallons of refined coal oil; in 1865, 14,756,069 gallons of refined petroleum, and 63,992 gallons of refined coal oil; in 1866, 25,890,694 gallons of petroleum, and 928,380 gallons of coal oil; in 1867, 24,993,535 gallons of petroleum, and 768,925 gallons of coal oil.

The amount in bonded warehouse on the 30th of June, 1867, was in excess of that at the close of the preceding fiscal year; the amount exported during 1867 was nearly double that for 1866.

It is believed that the tax has not only been avoided in various ways through a defect in the law, but that the law itself has been frequently violated, with great loss to the revenue. The high rate of tax offers strong temptation both to refiners and officers.

CIGARS, CIGARETTES, AND CHRRROOTS.

1865.....	\$3, 087, 421 51
1866.....	3, 476, 236 86
1867.....	3, 661, 984 39

For ten months of the year 1865 the receipts were from specific taxes, graduated by different values of the cigars. On March 3, 1865, a uniform rate of \$10 per thousand was imposed. By the statute of July 13, 1866, the tax became partly specific and in part ad valorem, and by that of March last the tax of \$5 per thousand was adopted, which was a very large reduction from the then existing duty.

CHEWING AND SMOKING TOBACCO.

1865.....	\$8, 017, 020 63
1866.....	12, 339, 921 93
1867.....	15, 245, 477 81

The tax upon smoking tobacco, except that made exclusively of stems, was increased in March, 1865, from 25 cents to 35 cents per pound. Fine-cut chewing and plug in March, 1865, was increased from 35 to 40 cents per pound, where it still remains. The tax upon smoking tobacco, not sweetened, stemmed or butted, was reduced in 1865 to 15 cents per pound. 11,075,568 pounds of the manufactured article were exported in bond during the last fiscal year, while the amount in bonded warehouse was increased from 4,123,631 pounds, on the first of July, 1866, to 7,625,001 pounds on the first of July, 1867. The taxed production of tobacco in 1865 was 36,639,020 pounds; in 1866, 35,748,351 pounds, and in 1867 45,635,581 pounds. The product of 1866 was largely prejudiced by tobacco manufactured in the south before the war and during its progress, and after its close brought to northern markets. Notwithstanding the heavy loss by fraud, the increase of the receipts has been quite satisfactory.

FERMENTED LIQUORS.

1865.....	\$3,657,181 06
1866.....	5,115,140 49
1867.....	5,819,345 49

The tax of one dollar per barrel has been continued during the three years.

DISTILLED SPIRITS AND BRANDY.

	Distilled Spirits.	Brandy.
1865.....	15,995,701 66	12,005 33
1866.....	29,198,578 15	283,499 84
1867.....	28,296,264 31	868,145 03

For the first six months of the fiscal year 1865 the tax on distilled spirits was \$1 50 per gallon; afterwards \$2 00. The tax on brandy has varied from fifty cents to two dollars.

The amount of spirits forfeited has been largely in excess of that during any year preceding; and probably equals the whole amount prior to June 30, 1866. The receipts from forfeited spirits are not included in the above.

The frauds connected with the production and removal of spirits are of very alarming extent and character, and will be considered more fully in another part of this report. The amount of spirits in bonded warehouse on the first of July, 1866, was 6,081,551 gallons; on the first of July, 1867, 17,887,272 gallons. The amount out of warehouse under transportation bonds on July 1, 1866, was 3,133,211 gallons, and on July 1, 1867, was 3,931,444 gallons. The amount of spirits received into "class 2 warehouses" so called, for the manufacture of medicines, cosmetics, cordials, &c., for exportation, was 892,727 gallons. The amount exported in bond was 4,654,816 gallons. The amount upon which tax was paid was 14,148,132 gallons. From this it will appear that the amount of distilled spirits which was reported to revenue officers during the year 1867, and which can be accounted for, is 32,299,629 gallons. The difference between this amount and the actual production measures the product which reached the market through fraud.

EXPENSE OF COLLECTING THE REVENUE.

It is one of the maxims of Adam Smith that "every tax ought to be so contrived as to take out and keep out of the pockets of the people as little as possible over and above what it brings into the treasury of the State." The reasonableness of this principle is self-evident, for it but states the fact that the object of revenue laws is the supply of the treasury rather than the employment and payment of its officers. The expense of collecting the internal revenue has always been a matter of interest to the public, who at the time of payment of taxes have not the present means of ascertaining their actual advantages to the government. From the great extent of territory, and the almost numberless objects of taxation, it was variously estimated during the pendency of the first internal revenue bill in the thirty-seventh Congress that the charges of collection would be from seven to twelve per cent., and it was freely argued that the excise proper could not reach the Treasury for less than fifteen or twenty per cent. of its amount. It is a cause of no small satisfaction, therefore, that the accounts of the department, as exhibited by the accounting officers of the Treasury, have shown the most moderate estimate to be largely in excess of the actual expenditures. The manner of adjustment and payment of expenses, as prescribed by law, has been variously changed from time to time, and I cannot well present comparative tables except for the years 1866 and 1867.

Expenses for 1866,-67.

	1866.	1867.
Compensation and expenses of assessors and assistant assessors.....	\$4,034,043 09	\$3,849,913 82
Collectors' compensation and expenses.....	2,161,710 14	2,144,205 68
Superintendents of exports and drawbacks.....	16,714 00	15,434 71
Revenue agents.....	35,455 79	45,541 85
Special agents assigned to this office.....	17,226 82	39,812 00
Revenue inspectors.....	121,078 70	189,271 84
Special revenue commission.....	22,080 60	1,228 85
Officers and clerks of this bureau.....	277,672 71	296,909 75
Stamps and cotton tags.....	177,089 55	186,234 61
Other incidental expenses of this office.....	40,093 02	£7,999 69
Commission on sale of stamps.....	786,536 04	855,536 22
Total	7,689,700 46	7,712,089 02

It is not claimed that these statements are absolutely accurate, because there are always more or less suspended contingent and outstanding claims, and in each year's accounts are amounts paid for expenses in years preceding. The indebtedness unpaid at the close of any year, however, is no considerable fraction of the sum which has been paid, and in amount is substantially the same every year.

The increase of cost for special agents and inspectors arises from their increased number; that for "officers and clerks of this bureau," from the twenty per cent. additional to salaries not above \$3,500 per annum. The commissions on sale of stamps is larger than in 1866 because of the greater sale. Other incidental expenses of this office include rent, printing, express, and telegraph charges, advertising, hydrometers, &c.

The inland revenue of Great Britain and Ireland is from very few sources, and the system of its collection the result of long and profitable experience, while the small extent of the territory of the kingdom is favorable to economy. The amount of receipts of revenue and the costs of its collection have changed so little during the last seven years, that for comparison with our own it seems necessary to give them only for 1865 and 1866, as presented in the tenth and last annual report of the Inland Commissioners:

Years.	Gross receipts.	Net receipts.	Rate per cent. on gross receipts.	Rate per cent. on net receipts.
1865.....	£41,432,778	£40,247,361	£ s. d. 3 11 4	£ s. d. 3 13 5
1866.....	40,350,231	39,096,414	3 11 3	3 13 6

In calculating the percentage, the superannuations, compensations, and other retired allowances, are not included in the costs.

From the estimate submitted to the House of Commons, February 13, 1867, and by it ordered to be printed, it appears that the amount asked for salaries and other expenses for payment in the year 1867, ending March 31, 1868, was £1,332,707, being an excess over that for the preceding year of £23,062.

The receipts of internal revenue of the United States, from September 1, 1862 to June 30, 1865, and for the fiscal years 1866 and 1867, and the ratio thereto of the expenses during the several periods, were as follows :

Receipts and expenses of assessing and collecting internal revenue from September 1, 1862, to June 30, 1865; from July 1, 1865, to June 30, 1866, and from July 1, 1866, to June 30, 1867.

Gross collection.	Refunded.	Drawback.	Net collections.	Expenses.	Per ct. on gross col- lections.	Per ct. on net col- lections.
\$328, 275, 277 69	\$660, 204 73	\$1, 386, 087 35	\$326, 228, 985 61	\$10, 298, 550 91	3. 14	3. 16
313, 906, 984 17	514, 844 43	798, 866 73	309, 593, 273 01	7, 637, 639 10	2. 47	2. 49
265, 920, 474 65	706, 581 69	1, 864, 631 68	263, 349, 261 28	7, 712, 089 62	2. 90	2. 92

The amount of drawbacks and of sums refunded, constitutes the difference between the gross and the net collections.

From the above it will be seen that the ratio of costs to collections is very considerably less than in Great Britain.

The expenditures of the past year have not fallen with the reduction of the receipts, for the mere change of the rate of taxation does not affect the costs of assessment and collection, and the reduction of the amount of labor by the additions to the free list was nearly balanced by the allowance of rent to assistant assessors, and their subsequently increased compensation.

PROBABLE RECEIPTS FOR THE PRESENT FISCAL YEAR.

Experience has shown that the estimates of future revenues, even when made by those best qualified to make them, are liable to great inaccuracy. Changes in the law have been so frequent, and production by reason of the disturbed condition of the country so uneven, that no certain and absolute conclusion can be argued from the statistics of the past.

From a careful consideration of such data, however, as are in the possession of the office, an approximation to the aggregate collections for the year may be made.

I herewith present a tabular statement of the receipts during July, August, September, and October, of the fiscal years 1865, 1866, and 1867 respectively, as appears from the certificates of deposit received at this office :

	1865	1866	1867
July	\$21, 693, 470 75	\$27, 079, 103 38	\$24, 734, 656 14
August	34, 087, 539 09	38, 343, 340 81	17, 848, 651 29
September	37, 939, 415 82	33, 714, 718 66	13, 183, 606 99
October	30, 457, 983 63	26, 414, 430 29	14, 486, 636 44

Of the amount collected during the four months of 1865, \$52,948,561 44 were from incomes, and of that in 1866, \$43,463,655 45, while of that in 1867, only \$17,733,714 04 came from these sources.

I also submit the receipts from several important sources of revenue for the first quarter of the present fiscal year, as compared with those from like sources during the first quarter of the fiscal year 1867.

The returns from the collectors are not fully received; that for the fourth district of Texas is wanting for July, August and September. The fifth North

Carolina and first Arkansas are wanting for August. The second Arkansas, fifth North Carolina, twenty-fourth Pennsylvania, and ninth Kentucky are not received for September.

	July, August, and September, 1866.	July, August, and September, 1867.
Bullion.....	\$120,003 00	\$117,759 62
Cigars.....	1,124,355 63	653,631 71
Cloth and all textile, knitted, or felted fabrics made of cotton.....	2,603,346 04	1,859,140 22
Cloth and all textile, knitted, or felted fabrics made of wool.....	1,854,260 83	850,314 13
Clothing, articles of, including boots and shoes.....	2,893,784 03	850,648 27
Cotton, raw.....	1,535,973 23	1,294,851 37
Fermented liquors.....	1,737,639 00	1,621,710 20
Gas.....	348,586 86	316 423 16
Iron.....	2,215,791 40	797,799 59
Leather.....	1,067,256 32	501,256 77
Oil, petroleum and coal, refined.....	1,004,352 72	636,275 76
Spirits distilled from materials other than apples, peaches, or grapes.....	9,181,515 39	3,577,599 45
Sugar, crude and refined.....	685,738 03	509,020 63
Tobacco, chewing and smoking, and snuff.....	3,977,031 09	4,343,716 93
Turpentine, spirits of.....	181,085 44	185,987 47
Articles increased in value.....	79,773 66	150,714 65
Collections from all other manufactures and productions.....	9,274,020 69	4,148,908 96
Gross receipts.—Canals, ferries, ships, barges, &c., and steam- boats,.....	54,787 19	134,271 14
“ “ Express companies....	110,483 68	146,375 04
“ “ Insurance companies....	278,180 97	293,019 11
“ “ Railroads, stage coaches, &c.....	1,785,875 14	884,611 69
Revenue stamps.....	3,908,472 07	3,122,970 23
Sales, brokers, &c.....	2,126,521 69	964,072 59
Income.....	38,093,454 08	14,611,234 50
Special taxes.....	8,453,942 47	6,243,805 10
Legacies.....	252,817 52	319,397 20
Successions ..	109,596 66	230,100 68
Articles in schedule A.....	1,256,848 20	496,180 60
Bank circulation and deposits.....	140,655 59	518,519 04

The receipts during August, 1866, being for the assessments of July, were but slightly affected by the act of July of that year, which, as before stated, was intended to reduce the revenue about sixty-five millions of dollars per annum. Cigars are probably now taxed at about one-half the rates existing at that time.

The twenty per centum additional to the then existing rates which was imposed by the act of March 3, 1865, was removed by the act of July, 1866, and to that extent reduced the receipts from clothing and all textile, knitted, or felted fabrics made of cotton, as it did the receipts from other objects of taxation named in section ninety-four. This section includes most manufactured articles.

Fabrics of wool now pay two and a half per centum *ad valorem* instead of six per centum.

Clothing, or articles of dress not specially enumerated, were exempt after March 1, 1867. Boots and shoes were reduced from six to two per centum.

Since September, raw cotton has paid two and a half instead of three cents per pound.

The tax upon iron has been in various ways very much reduced.

Leather pays two and a half per centum instead of six.

Mineral oil and refined petroleum marking less than 36° Baume's hydrometer, and that marking more than 70°, are now exempt.

The receipts from spirits have been reduced by fraud and by the large increase of the amount placed in bond, as elsewhere explained.

Sugars not above No. 12, Dutch standard in color, produced from sugar cane, paid a tax of one cent per pound. Those above No. 12, and not above No. 18, paid one and one-half cent. Those above No. 18, two cents per pound. Sugar from sorghum and imphee paid a tax of five per centum, and refined sugars two and a half per centum. To all these rates upon sugar, twenty per centum thereof was added in March, 1865. Sugars from sorghum and imphee are now exempt. Those from sugar cane pay one cent per pound, and refined sugars two per centum *ad valorem*.

The tax upon spirits of turpentine has been reduced from twenty-four cents to ten cents per gallon. The reduction of the "collections from all other manufactures and productions" arises from the reduced rates on many articles, and the very large addition to the free list.

The gross receipts of railroads for transportation of freight are no longer taxed.

Brokers' sales of merchandise now pay one-twentieth of one per centum instead of one-eighth, as heretofore.

The excess of receipts from stamps in 1866, over those of 1867, was due in a great measure to the use of stamps in the South upon instruments executed prior to the establishment of the collection districts, and upon which, by the statute of July, 1866, stamps were allowed to be placed prior to the first of January, 1867, and without penalty. An extension of such privilege would, it is believed, still further increase the receipts.

Sales of bullion and coin formerly paid one-tenth of one per centum, and stocks one-twentieth of one per centum. Such sales now pay five cents on every hundred dollars, and by the use of stamps upon the notes or memoranda of sale.

The reductions from income, and special taxes, and articles in schedule A, have been specially explained elsewhere.

From a careful study of the tables above, and a proper allowance for increased production as indicated for several years past, and a full confidence that the receipts from distilled spirits will be largely increased, I believe that the receipts for the present fiscal year will reach the sum of \$225,000,000, and for the fiscal year ending June 30, 1869, the sum of \$240,000,000.

OFFICERS.

Collection districts are established under the law by the President. In number they cannot exceed in any State the number of its representatives in the thirty-seventh Congress, except in California and those States having increased representation in the thirty-eighth Congress. As a rule, outside the limits of that portion of the country lately in rebellion, the lines of the collection and of the congressional districts are the same. There are now two hundred and forty collection districts, in each of which there is an assessor and a collector. The assessor divides his district into a convenient number of assessment districts, in each of which an assistant assessor is appointed by the Secretary of the Treasury, upon the nomination of the assessor, and is paid from the national treasury. The collector appoints his own deputies at pleasure, pays them for their services, and is responsible for their official conduct.

The number of changes which have occurred during the last fiscal year in the

personnel of the service exceeds that of any year preceding, and, so far as relates to assessors and collectors, can be conveniently presented in tabular form.

No. of changes in each office.	COLLECTOR.		ASSESSOR.	
	No. of districts in which changes occurred.	No. of persons discharging duties of office at different times during the year.	No. of districts in which changes occurred.	No. of persons discharging duties of office at different times during the year.
1	38	76	32	64
2	14	42	32	96
3	60	240	50	200
4	1	5	2	10
5	1	6	.....	.....
Total...	114	369	116	370

Thus it will be seen that in 114 districts 369 different persons served as collectors, and in 116 districts 370 persons discharged the duties of assessor. The many changes in several of the districts arose from the rejection by the Senate of the nominees of the President.

About 3,100 assistant assessors, sometimes a few more, sometimes a few less, were regularly employed during the year. The number retired by death, resignation, and removal, and in whose places others were appointed, was 1,131. For the purpose of facilitating the work upon the annual list, the practice has always prevailed of increasing the usual number of assistant assessors for several weeks while the preparation of that list was in progress. The number of additional assistants employed during the past year was 778. They were paid as other assistant assessors are paid, only for the number of days actually employed.

Ten revenue agents are authorized by statute, and in this number seven changes occurred during the year.

Revenue inspectors are appointed by the Secretary of the Treasury in those districts where it is deemed necessary for the prevention and detection of fraud, and usually upon the recommendation of their assessors and collectors. There were 135 revenue inspectors at the close of the fiscal year 1866; but the multiplied violations of the law, especially in relation to distilled spirits, required an increase from time to time in the force of detectives; and on the thirtieth of June last there were 219 in the service. Others had been temporarily employed during the year, and of the whole number 65 resigned their commissions or were removed. Inspectors of this class are paid four dollars per day, and only for services actually rendered.

There were also employed 506 inspectors of tobacco, snuff, and cigars, 545 inspectors of distilled spirits, and 88 inspectors of refined petroleum and coal oil. The compensation of these inspectors is in the nature of a fee per pound, gallon, or barrel, varying with the constancy of employment, and is paid by the manufacturer or proprietor of the packages inspected. Their appointment and continuance is, as a rule, contingent upon the pleasure of the assessor or collector to whom they report, and the number of changes corresponds very nearly with the changes of their superior officers.

The clerks employed in the offices of assessors and collectors are appointed by the assessors and collectors themselves, and, therefore, I cannot conveniently and readily give their number nor the number of changes. The clerks of the former are paid from the public treasury, as are the other expenditures of their office, while those of the latter are paid by the collectors themselves.

The number of persons employed directly and indirectly in the collection of internal revenue is very large; but when the amount of receipts is considered, with their myriad sources, and the variety and extent of labor necessary for their assessment and collection, including returns, notices, records, correspondence, and all manner of details, I believe their number will not be found equal to that which would be required in the collection of a like revenue under the laws of the several States, as it certainly is not large in comparison with the civil list for like service abroad. The changes of officers as enumerated above have been many, and to these changes it is reasonable to ascribe large losses of revenue.

The duties of a revenue officer are oftentimes so intricate, owing to the intricacies of the law, and its proper application to the numerous objects of taxation, and taxpayers are naturally so much inclined, sometimes honestly, and sometimes dishonestly, to avoid their obligations, that experience is as necessary and as valuable to every revenue officer, particularly to assessors and assistant assessors, and even to inspectors, as it is in the salesroom of the merchant, or the office of the physician or lawyer.

CIVIL SERVICE.

There is no question of a higher personal interest to every faithful revenue officer, nor one of hardly greater importance to the public, than that which relates to the recovery of the revenue service from the reproach under which it has fallen. The failure to collect the tax upon distilled spirits, and the imperfect collections from several other objects of taxation, are attributable more to the frequent changes of officers, and to the inefficiency and corruption of many of them, than to any defect of the law. I write this in the advocacy and the defence of every worthy, honest officer, but I write it with shame. The legal evidence of its truth may never be found, but the moral evidence is patent to every thoughtful observer. The law can never be thoroughly enforced except in those districts where the officers, both principal and subordinate, in the revenue and judiciary departments alike, are earnestly determined that it shall be, nor except when the combined and active hostility of all those against whom it is enforced shall be insufficient for the removal of any officer opposed to their plunderings. The dishonesty of an assistant assessor, or an inspector, whose offences cannot be discovered, prejudices the efficiency and good standing of all his associate officers of every variety, and the community, ignorant of the exact nature and locality of the evil, ascribe to it undoubtedly a wider and more general existence than it really possesses. I honor more and more the officer who yields neither to temptation nor threats, and to him it is due, as it is due to the country, that the revenue service be rescued from the control of purely political favor, which has for many years too largely dictated the appointments in most departments of the government, and that it be more thoroughly interwoven with the highest interests of the Treasury. Men should be appointed to place because they are needed, and because they are qualified, not because they are out of employment, and are the supporters of a certain political party or person. They are not thus employed in banks, counting-rooms, and factories. Every community has a right to expect and to require that the persons entrusted in it with important interests pertaining to the general government shall have earned its confidence in their integrity and ability.

The evil is inherent in the manner of appointments, and lies deeper than the present supremacy of any political party. Assessors and collectors are appointed by the President with the confirmation of the Senate. Their subordinates, except deputy collectors, are appointed by the Secretary of the Treasury, and under the long continued practice of the department upon the recommendations of the assessors and collectors of the districts where service is to be rendered. Political pressure, and combinations born of corrupt and corrupting purposes, too

often remove and appoint assessors and collectors, and they in turn, while making recommendations for their inferior offices, are surrounded and overborne or deluded by politicians, or whiskey operators disguised as such. Their tenure of office when secured, is uncertain and feeble, seeming to be strengthened rather by concessions to wrong than by exacting the rights of the government. This is not so in any other civilized and important nation on the earth. They have all passed through our present experience, and it will be fortunate for us if we shall profit by their example.

It is not within the purpose and scope of an annual report to consider at length the civil service of other countries, and indeed it was so fully detailed in the report of the Joint Committee on Retrenchment during the last Congress, and the necessities of this country in this behalf so fully portrayed, that little more need be done by me, perhaps, than to invite the attention of the Secretary of the Treasury to the report itself with its accompanying papers, and to the remarks of Mr. Jenckes, of Rhode Island, upon its introduction to the House of Representatives. The subject, however, is of such vital importance to the interests with which I am charged, that I cannot forbear a brief reference to its controlling and principal features in several countries with whose institutions we are most familiar.

British statesmen had learned wisdom from the necessities of the distant colonial dependencies of the kingdom, and the character of its civil service had long been improving, but it was not until the famous order in council of May 21, 1855, that the patronage of the crown and its officers at home was partially limited to those who should successfully pass the examination of the civil service commission then established.

The system is not so comprehensive as that of several countries of the continent, but its advantages are growing more and more apparent through all the departments of the government. There are in fact two examinations, one to determine whether a person has the minimum or standard qualification necessary to candidacy, and the other of a competitive character in which all the candidates designated for a particular position participate. He who secures the greatest number of marks indicating degrees of proficiency, both in theoretical and practical acquirements, provided he has done well in all, receives the appointment. The commission, however, have a well established rule that "unless we are satisfied with the evidence produced of the moral character of candidates, we are bound to withhold our certificate. The number of persons rejected will suffice to prove that these precautions are by no means superfluous, even though the candidates are in most cases recommended by persons of some position in society."

The marks are published with the list of appointments, and the applicants and the public are made acquainted with the actual and relative standing of all who become connected with the service. A candidate must be free from debt before appointment, and must make solemn oath that neither he nor any person for him within his knowledge has, directly or indirectly, given or promised to give any gratuity or reward for obtaining, or endeavoring to obtain, him a position. Any officer arrested for debt is suspended, and, if not free from debt at the end of twenty-eight days, is superceded. The elective franchise is denied to all officers of the service. Promotions are made only after prescribed periods of employment, and only upon the application of the candidate himself. Should another make application for him, and he not be able to show that it was without his knowledge, he is punished for the offence by a reprimand; for the second of a like nature, by transfer; and for the third, by reduction. Promotions are earned, not given through favor, and are indicative of absolute merit. Officers are liable to be transferred to any place in the kingdom, and, although periodical transfers are discontinued, the board reserves the right to transfer at pleasure without ascribing cause therefor. There is permanency in the service. Removals

of those immediately connected with the inland revenue are never made for personal or political reasons.

I have examined a register of those now employed, and while I have not made an accurate calculation of their average period of service, because of want of time necessary to do so, I am sure that it cannot be less than fourteen years. Many have served from twenty to forty years, and a comfortable support is secured to all who shall be placed upon the superannuated list. Mr. Timm, after a long and honorable service as solicitor to the commission, has recently retired upon a pension of £1,800 per annum, and Mr. Trevor, from that of controller of legacy duties, upon an allowance of about £1,500, after a consecutive service of forty-one years and five months. As many changes have been occasioned in the British service during the past year by death as by all other reasons combined.

The French revenue system is the result of nearly a hundred years experience. Every officer in it below the Minister of Finance commenced his service in a clerkship or some more subordinate position, and the advancement which his fidelity and ability secured has never been hindered by political frowns or even by political revolutions. His appointment was without partiality, and public examination has awarded him his promotions.

For more than fifty years a semi-annual record has been kept of every man's official conduct as reported by different superior officers. This is a testimony and encouragement to faithful effort, and a security against malicious and unfounded charges. Under such a system it becomes almost impossible for an unworthy man to work his way to a position where his incompetency or his corruption can largely prejudice the reputation of the service or materially effect the revenue of the Empire. Indeed, the corruption of an officer in France or England, or any where else where a proper system determines appointments, very rarely exists.

The civil service of Germany is superior to that of England or France. Throughout the entire confederation special education is added to the requirements elsewhere made of moral fitness, and a certain measure of attainments tested by competitive examinations. As with us there are normal schools for the preparation of teachers, and academies for those who are to officer our army and navy, so there are, in Germany at public charge, schools and universities for the special and appropriate education of those who are to become connected with the public administration of the laws. The higher the standard of requirements has been raised the larger has been the number of aspirants for employment, because the elevation of the character of the service itself has persuaded men of the highest position and attainments to offer themselves as rivals for its honors and its emoluments. The prominent and enviable position which Prussia has won among nations is due not more to the character of her people and the natural resources of the kingdom than to the careful preliminary training of those in the several departments of the government to whom her resources are entrusted, and whom she keeps in her service as long as they are worthy of her trust.

I am aware that the peculiarity of our institutions, and the fact that all political parties have learned to expect much actual service from their office-holders, may prejudice and for a time prevent, in this country, the adoption of a system as universal and valuable as that of Germany; but the Constitution itself has elevated the national judiciary above the fluctuations of popular favor by appointment during good behavior, and there is equal need that revenue officers shall exercise their judgment and execute the law without fear of personal disadvantage. The rights of property adjudicated by all the courts of the country, State and national, in a single year, are of small amount when compared with those which are passed upon in the various revenue offices during the same period.

I have not examined the details of the civil service bill of the last Congress with

sufficient care, nor considered enough its general adaptation to the wants of other departments, to authorize me to say that no better can be presented; but I do most thoroughly believe that some law of the general purpose of this bill, so far as it relates to internal revenue, is absolutely indispensable.

DISTILLED SPIRITS.

The propriety of imposing a large tax upon distilled spirits has never been seriously questioned in this country. In most cases where a tax upon an article greatly exceeds its cost, harm results to individuals or the public; but in this case, while the Treasury is certain of increased revenue, if the amount produced is brought to charge, the more the consumption is checked the more the social and moral condition of the people is improved.

The limit of tax is reached when its amount not only becomes an incentive to fraud on the part of the producer, as most high taxes have proven, but where no inconsiderable portion of it may safely be used for the corruption of officers employed in its collection. When such is the case, the revenue is not only diminished, but the administration of the law becomes disreputable, and the law itself a reproach. The several taxes imposed by any revenue law are paid cheerfully only when every interest affected by it contributes its apportioned and equitable share. There is reason to believe that more public dissatisfaction arises from the failure to secure the tax upon spirits than from all other causes combined, and unless some remedy is obtained I apprehend further demoralization, extending through other sources of revenue, and corrupting even the business relations of individuals. Bad examples are as freely followed as good ones, and the profits from fraud and collusion in one class of cases suggest advantages to be fraudulently derived from others.

PROBABLE ANNUAL CONSUMPTION.

The popular estimate of the production of domestic spirits is undoubtedly in excess of its actual amount. The Census Bureau reports 90,412,581 gallons for the year ending June 1, 1860, including that manufactured for export as well as for home consumption. From a comparison of similar reports of other productions with returns made to our local officers, I am inclined to believe this amount too large. There is oftentimes a wide difference between returns which may simply attest one's enterprise and financial ability, and those made as a basis of taxation.

The special revenue commission made an exhaustive examination of this subject last year, prosecuting their inquiries through all avenues of information, and after making due allowance for the entire disuse of burning fluid and the employment of substitutes in varnish vinegar medicine, and generally in manufactures and pharmacy, in concluding its report says:

"After careful consideration of the facts above presented, and after conference with many of the principal dealers and manufacturers from all sections of the country, the commission are of opinion that, with the maintenance of the present tax of two dollars per gallon, the quantity of distilled spirits which may be expected to be produced and rendered subject to assessment for the immediate future will be from 42,000,000 to 45,000,000 of gallons."

In arriving at this conclusion in their report, the commission does not refer to the amount of stock on hand; and it is quite impracticable to determine how much of the consumption of the past year was of that which had paid the tax of years preceding, or was manufactured before any was imposed, as it is, of course, to know how much reached the market through fraud.

FRAUDS, AND HOW THEY ARE PERPETRATED.

We know the amount of tax received upon spirits withdrawn from warehouse for consumption, and from this amount and the estimated actual consumption,

the very low price of spirits in the market, and the frequent detection of offences we argue extensive and alarming frauds which undoubtedly exist.

Under the law and the regulations of the department, all distillers are required to make daily record and tri-monthly report to assessors of all materials used, and the number of gallons distilled and placed in warehouse, and sold from warehouse, with the name and place of business, or residence of purchaser. Now, as all spirits must, under the law, be warehoused, it is obvious that if correct report of production is made, no fraud can be committed without the knowledge of responsible revenue officers. Every withdrawal of spirits whether for consumption, transportation, rectification, redistillation, or export, leaves its record and proof behind it. All production is charged to the proper collector, and must be accounted for by him in tax received at withdrawal for consumption, or by bonds or other evidences of removal for the several purposes above named and authorized by statute. These bonds have occasionally been insufficient, and in some instances it is believed they have been corruptly taken; but they are still in existence, and the amount of spirits covered by them is easily ascertainable. It is sufficient in this connection to say that it is small in comparison with the quantity which has reached the market through other avenues of fraud. It is possible, of course, for all evidence of removal from warehouse to be destroyed, but such destruction involves the necessity of such wholesale and monstrous combinations of assessors and collectors and their assistants, that I cannot and do not contemplate it as an actual existence. The bonded system has probably furnished opportunity for a particular class of frauds, as every additional genuine coin increases the variety, while it may not increase the number, of counterfeits. Its permits and brands have been imitated; but bills of lading have now been substituted for permits, so that the duplicate and even triplicate shipments, which may have sometimes been made under the latter, are avoided, while brands for bonded packages cannot be more easily stolen, purchased, or imitated, than for the free or tax-paid article.

The occasional discovery of attempts at exportation of water in lieu of alcohol has induced many to believe that frequent and extensive frauds of this character have been consummated; but while it is quite probable that these attempts have been sometimes successful, it is certain that the aggregate of fraudulent shipments to other countries, although absolutely large, is really of small magnitude when compared to the full amount which avoids taxation. As no drawback is allowed upon spirits exported, frauds can occur only in alleged shipments in bond, water or other articles of little value being substituted for spirits which are thrown upon the market for consumption free of tax. Such fraud involves the bribery of custom house officers, whose duty it is to carefully inspect all goods exported in bond, as well as the procurement of false certificates of the landing of the spirits abroad for the cancellation of the bonds against relanding in this country, which are filed in the custom house of the district from which the exportation is made. There is, of course, actual export trade of very considerable importance, but the actual and the fraudulent shipments combined only reach 4,654,816 gallons for the fiscal year 1867. This amount is larger than for several years immediately preceding the last, but not as large as in 1861, when no tax existed, or in either of the two years following. Much of the increase may well be accounted for by the low price of tax-paid spirits here, and the necessity of seeking other markets without the payment of two dollars per gallon.

I believe most of the illicit spirits in the market is the product of those establishments whose proprietors report for warehousing only a portion of their production. A smaller amount is from hidden and unrecognized distilleries. This illicit whiskey is conveyed unbranded to neighboring rectifying houses, and emptied immediately into vats, where it can never be identified; or it is shipped in barrels corruptly or falsely branded by the proprietors themselves or our own

officers in collusion with them. It is exceedingly difficult for superior officers to detect such collusion on the part of their subordinates. It can rarely be done except upon the disclosure of some party privy to the arrangement, and that can hardly be expected when all are equally guilty and equally liable to punishment.

These extensive frauds have not only robbed the national treasury, but have driven from their accustomed business many men of acknowledged integrity. Others have taken their places for the special and sole purpose of acquiring fortune through fraud. Men of capital but without conscience have sometimes been silent partners of those whom they have put to the front for bribery and perjury and the perils of detection. These have often been without reputation to lose, and with no local habitation to aid in their arrest when their frauds were discovered. If all the various means resorted to by many modern distillers for the accomplishment of their designs upon the revenue and its officers could be truthfully written, the very safety of our institutions might well be questioned. The decrease of the receipts observable during the spring and summer was due not only to the causes elsewhere stated, but to the general transfer of the business of distilling into the hands of corrupt adventurers, who in turn in various ways corrupted revenue officers. The slight improvement which has since been made is the result, not of a radical cure of the evil, but of the more vigorous efforts of those officers to whom the department is most indebted, and who have been the more stimulated to duty as the necessities of the government became greater. It is as much due to the honest producers, who have suffered in reputation and estate by reason of these practices, as it is to the public, that this monstrous wrong be corrected, and that the legitimate business of great moment to the manufacturing and grain-producing sections of the country shall be thoroughly protected by the law, while it measurably relieves the entire people from their present taxation.

TAXATION OF SPIRITS IN OTHER COUNTRIES.

Most countries now deem it advisable to levy only a moderate tax upon spirits. The experiences of nations resemble each other as much as the lives of individuals, and they have found at one time or another in their history as much, and in fact the same difficulty in the collection of the tax in question as we are now doing. There have been like temptations with like results, and remedies similar to those approved by them should be adopted by us if we can find no other.

The tax of Prussia is now $9\frac{3}{4}$ cents per gallon; of Austria \$1.80 for 14.95 gallons, or a little more than 12 cents per gallon; and of France about 90 cents per gallon. On the other hand Great Britain imposes a duty of ten shillings per imperial gallon, about the present tax of this country, and Russia raises an immense revenue by monopolizing its manufacture and sale, selling the privilege of dealing in, and reserving to itself the right of distilling all domestic liquors and supplying dealers at a fixed rate.

The nature of our government, and the habits and instincts of our people, forbid our following the example of Russia in this monopoly, but it may be profitable to consider briefly the history of the tax and the administration of the law imposing it in the United Kingdom. Until 1858 the rates of duty were different in England, Scotland and Ireland, and the excess in England added constant smuggling to the catalogue of violations of the law. Sir Morton Peto says that within a (comparatively speaking) recent period, because of the high rates of duties, by far the larger quantity of spirits consumed in Scotland and Ireland was the produce of illicit stills, the exciseman was defied, and the revenue rendered incapable of collection. In 1821 a parliamentary committee was appointed to consider the subject, as the more stringent laws had been found wholly ineffectual to protect the revenue. The committee reported in favor of a reduction of the duties, and in the following year the rate was reduced from 6s. 2d. in Scotland, and 5s. 7d. in Ireland, to 2s. 4 $\frac{3}{4}$ d. per gallon in both countries.

The revenues were immediately and rapidly increased because of the disuse of contraband articles. This result secured in England, three years after, a reduction of the rate from 11s. 8½d. to 7s. per gallon. The quantity consumed in the United Kingdom in 1820 was 18,200,000 gallons. As illicit distillation was suppressed and the consumption increased, the rates were gradually advanced with corresponding advantage to the revenue until those now existing were established. In 1863 the author above cited writes:

"Although, therefore, the consumption has declined under the advanced duty of 2s. per gallon, the revenue has increased, and is now nearly equal to the amount at which it stood before the increase of the duty. This result cannot be considered unsatisfactory. A bold, though most desirable step was taken in equalizing the duties of England, Scotland, and Ireland in 1858. A still bolder step was taken in 1860, in raising the amount of duty no less than two shillings per gallon, in order to equalize the duties on all home and foreign spirits, but guided by the principle that the spirit duties should be regulated by the condition of the nation, and that it is not desirable to reduce them below the amount at which smuggling, illicit manufacture and adulteration can be avoided, the present state of these duties is not unsatisfactory; and it may be hoped that they will at least have a fair trial, as they are now assessed."

The trial desired has been continued, and the amount brought to charge increased every year since the date of the writing.

	Gallons.
In 1863 the quantity of spirits taken for consumption was.	18, 884, 529
In 1864 " " "	19, 423, 444
In 1865 " " "	20, 383, 375
In 1866 " " "	20, 978, 473

It will be observed that while the annual taxable product has been much more uniform than in this country, its aggregate amount is very much less. Indeed the quantity for the whole four years was not so much as, in anticipation of increased duty, was subjected to charge in the United States during the year 1864.

Beer instead of spirits, however, is the national beverage, and it will be observed that the reported actual annual production of the United Kingdom is not one-half so much as the estimated consumption here. Its export trade is about equal to our own, and domestic production is in various ways protected from foreign competition.

Now as the most flagrant frauds upon the revenue have been suppressed, while the rate of tax has been increased, it will be profitable to inquire somewhat into the British system of taxation.

Distilleries and rectifying establishments are not permitted to be located within one-fourth of a mile of each other. In England every still must be at least of four hundred gallons content, as it must be also in Scotland and Ireland, unless its owner is able to prove his good character, when one capable of distilling not less than two hundred gallons of wash per hour may be authorized. The number, connection, and uses of many of the vessels employed in it are prescribed by law, and no change of pipes or of machinery can be made without the approval of revenue officers. The brewing of wort and the use of the still are allowed only in alternate periods, and after four hours notice; yeast or other material causing fermentation can be used only in the fermenting wash-backs; quantity and quality of wort must be promptly reported by the distiller and determined also by an officer, and every change from the report of the distiller is followed by heavy penalties. Four hours notice is required before removing the wash to the charger, and a like notice of the intended removal of low wines, feints, or spirits from the receivers, that the proper officer may be in attendance. The distiller is charged with the largest product of the still as determined by the attenuation of the gravity of the wash, by the proof spirits

found in the low wines, and by the spirits and feints produced by the re-distillation. Every distillery is visited at least three times every day by a revenue officer, and the condition of every vessel and its contents duly recorded. Occasional visits are also made at night by the supervisor, who is authorized, as is the officer in charge, to require changes of cocks, plugs, pumps, pipes, &c., at the cost of the distiller. Every rectifier, dealer, or retailer, is required to keep books in which are entered, on the day in which he receives any spirits into his possession, the date when, the christian and surname of the person or the name of the firm, from whom and from what place the spirits were received, the number of gallons, quantity, quality, and strength, and a like entry with all particulars of the sale of spirits, and to keep such books at all times in public and open places for the inspection of officers, and to keep the same for twelve months after they have been filled. The excess of the stock of any rectifier, dealer, or retailer, above that duly accounted for upon his books may be seized by any officer, and be forfeited, and such rectifier or retailer forfeits also the sum of twenty shillings for every gallon of such excess. No person under penalty of five hundred pounds, can receive, buy, or purchase any spirits except of a licensed distiller, rectifier, dealer, or retailer, whose name is painted over the outer door of his entered premises in the manner required by law, or at some public sale under the direction of the Commissioners of Inland Revenue or the commissioners of customs, and any person removing spirits exceeding in quantity one gallon, unless the same is accompanied by the proper permit or certificate showing that its removal and destination are duly recorded at the place from which it was taken, is liable to arrest and to penalty. Thus it will be seen that the government, in the person of its officers, has a constant guard over production, removal, and almost over consumption itself. Frauds to any considerable extent cannot be perpetrated except through the collusion of the officers, and the manner of their appointment and their long experience, to which I have referred elsewhere, coupled with their frequent interchange and the certainty of removal for breach of confidence, almost uniformly secure faithful discharge of duty.

It will be observed that because of the exactions of the British law in relation to the size of stills and the general management of distilleries, the number of distilleries in England has been gradually reduced from sixteen in 1860, to eight in 1866, in Scotland from one hundred and eighty-five to one hundred and seventeen, and in Ireland from thirty-five to twenty-three. The number throughout the entire kingdom last year was one hundred and forty-eight, and the number of rectifying houses one hundred and forty-seven.

The area of the kingdom is only 120,872 square miles, while our revenue laws are extended over 2,963,666 square miles, and each of several States, both east and west, has more distilleries and more rectifying establishments than Great Britain and Ireland, and still others have two or three times that number exclusive of fruit distilleries.

Much of the machinery of the British laws could be operated only with great difficulty and cost in this country because of its immense extent, and indeed the spirit of our people, notwithstanding the great desire for revenue from this source, would rebel against the restraint upon manufacture and trade which it imposes. Approximation to the system was made last year in the appointment of an inspector to take special charge of each distillery, but the manner of their appointment and payment made the services of these inspectors, as a rule, an injury to the government, while the seizures under the existing law of spirits in transitu, and of rectifying houses charged with its violation, is complained of by many as a tyrannical exercise of power which should be curtailed.

In March last the statute was amended in several particulars, and with some important modifications which I shall suggest, will, it is believed, be generally approved by those best acquainted with its administration. It is much

and unnecessarily complicated, but changes of statutes with which our officers and the public have become familiar, are undesirable unless they are to introduce a new and better system.

Taxes are collected, and frauds prevented or detected and punished, of course, by the local officers, and they have been often and earnestly enjoined to the rigorous enforcement of the law relating to distilled spirits. When distilleries have been numerous, the assistant assessors of the divisions or districts where they were situated have been supplemented and aided by additional assistants, specially designated for that purpose, upon the recommendation of the assessor. The number of inspectors and special agents has been largely increased with particular and almost only reference to the discovery of frauds in the manufacture and removal of spirits. United States district attorneys have been urged to the conviction and the punishment of offenders by imprisonment in lieu of fines and penalties. The employment of associate counsel has uniformly been authorized upon request, and all revenue officers have been instructed to give them whatever information they could at any and at all times procure for the commencement and support of criminal proceedings. More stringent regulations than any before existing with reference to bonded warehouses have been adopted with a view to a reduction of their number, and the greater security of such as are necessary. The opportunity for fraud in the movement of bonded spirits has, it is believed, been largely removed by the substitution of bills of lading for permits, whereby the owners of the spirits are excluded from their possession during transportation.

It had been observed with much interest that, while the number of distilleries in several of the western States, as compared with the number existing in 1865, had been very considerably reduced, the number in New York city had increased four-fold. The cost of production consequent upon the high cost of molasses for the manufacture of rum of poor quality, and upon the transportation of grain from its natural place of destination, when compared with the low market price of the product in that city, argued such extensive frauds that it seemed indispensably necessary to increase the means which before that time had been employed for their suppression. It was for this reason that the Metropolitan Revenue Board was established in New York, comprising within the limits of its labors fourteen collection districts of New York and northern New Jersey.

It was in no way intended to abridge the duties of faithful local officers, nor in any way whatever to interfere with them, but rather to aid and encourage them in resisting the progress of fraud and, if possible, in overcoming it altogether. It is composed almost entirely of gentlemen otherwise officially charged with the enforcement of the law, and altogether of those in the civil service of the government.

While such an organization is unrecognized by statute, it is believed that no special recognition is necessary for the discharge of such duties as have been devolved upon it. These duties are entirely of an advisory character, relating to the preliminary examination, before delivery to collectors, of distillers' and manufacturers' bonds, and bonds for the withdrawal of spirits, in which various mistakes and frauds had been committed, the consideration of evidence upon which seizures were made, and the reference of the same to the department or to the courts, and the examination of alleged misconduct of officers.

The immense number of distilleries in Philadelphia, increased as in New York over that of years preceding, and the perpetration of similar frauds, induced the establishment in that city of a revenue board analogous to the Metropolitan Board which had proven, as is believed, of great advantage to the service.

The work of these boards in various ways has thoroughly justified their organization; yet if every officer of every grade within the limits of their operation was as vigilant and faithful as I cannot but believe a majority of them are, the boards which have been continued with inconvenience and sacrifice on the part of their members, could with propriety be discontinued.

CAPACITY AS THE BASIS OF TAXATION.

The impression has appeared lately to be gaining strength that the revenue from distilled spirits may be largely increased, and frauds greatly lessened, by adopting capacity as the basis of taxation. So much has been said on this subject, and the proposition seems so plausible, that I deem it appropriate to submit my views—the result of careful thought and correspondence with many experienced and practical distillers.

The whole process of distillation is simply the extraction of the sugar from the grain or other material used, the conversion of the sugar, by the process of fermentation, into alcohol, and the subsequent separation of the alcoholic spirit by passing the fermented mash or beer through the still and carrying off the vaporized spirit through the worm or condenser. Mashing and fermentation must precede distillation. The former are accomplished in the mash tubs and fermenting vats. The alcohol is produced or generated by fermentation; it is separated by distillation. Distillation may not eliminate all the alcohol there is in the beer, but it cannot produce more.

From this it is evident that in order to avoid waste of power and material and obtain uniform results, there must be proportionate relations between mashing, fermenting and distilling. The productive power of a distillery, therefore, can not be determined alone by the quantity of material used. The amount of spirit which can be derived from a given quantity of corn, wheat, rye, barley, malt, molasses or other material, depends upon the quality, and it is well known that different grains will produce different results, as will, also, different treatment of the same grains. Careful experiments might, indeed, determine what kind of grain will give the greatest yield from a given quantity, and this might be taken as the standard. But even then, the result in each case would be uncertain, because of inevitable variations in mashing, in the proportions and temperature of water, the quality of yeast and the conditions of fermentation. The difficulty of fixing such a standard is further indicated by the disparity which exists in the reported average yield of spirits per bushel of grain, the reports varying in different parts of the country from 8 to 10, 12, 14, 16; and even 17 quarts to the bushel.

Nor can the possible product of a distillery be determined alone by the size of the still itself. For, as no more spirit can be evolved by or through the still than is already present in the beer, it is evident that the power of the still and its connections may be greater than the fermenting capacity, in which case to take the former as the basis of taxation would be ruinous to the distiller. Moreover, if the tax were levied on the theory that a still of a given size or capacity would yield a certain quantity in a given time, the construction of the still would speedily be so improved as to produce a greater quantity in the same time. This result actually occurred in England under the old excise laws, by which the duty was charged on the probable quantity which a still of a certain size would produce during the year, on the supposition that the still could be emptied only once a week. "The distillers," says the *Encyclopædia Britannica*, vol. 8, page 49, "stimulated by the desire to evade a large portion of the duty, improved the forms of their stills, so that they emptied their stills in a few hours instead of only once a week. The evasion of duty thereby became at last so notorious that a committee of the House of Commons was appointed in 1799 to investigate the matter, and the result was that in Scotland the duty was laid on the distiller on the supposition that he could discharge an eighty-gallon still every eight minutes during the whole working season. Stimulated, however, to escape the heavy duties, the distillers, by still further improvements in the form of the still, by lessening its depth, increasing its surface, and heightening its head, so improved it that stills capable of holding eighty gallons could be discharged every three and one-half minutes, and those capable of holding

forty gallons in two and one-half minutes. In the year 1815 this absurd law, which encouraged fraud, was repealed."

A similar result would doubtless follow the adoption of the "fermenting capacity" of a distillery as a basis of taxation. And yet, in view of the fact that no more spirit can be produced than is contained in the fermented mash, the proposition to take the total fermenting room or capacity of a distillery as the basis of taxation is more plausible than either of those already mentioned. It would only be necessary to count the fermenting tubs in a distillery, to measure each tub and ascertain precisely its cubic contents, or the number of gallons it will hold, and then by assuming that so many gallons of fermented mash or beer, of a given strength, would, in a given time, produce so many gallons of proof spirits, the producing capacity could readily be calculated.

But if this rule were adopted, distillers would be stimulated, under any rate of tax, to employ methods of increasing the product without increasing the revenue. If, for instance, the usual proportions of water to grain were forty-five gallons to the bushel, it would only be necessary to add more grain in order to get a larger yield from the same number of gallons of beer. Or, again, if the time allowed for fermentation were fixed at seventy-two hours—and this is generally considered by grain distillers the best rule for complete and thorough work—then either the process might be forced in less time with the prescribed quantity; or distillers, taking advantage of the fact that fermentation is proportionately more rapid during the first forty-eight hours than in the following twenty-four, might shorten the process and increase the number of charges in the prescribed time. In the latter case what was lost in the strength of the beer, would be more than compensated by the increased number of gallons obtained for charging the still; while in either case, as in the first, there would be an increased product without an increase of revenue. And in every case there would be a waste of material from imperfect fermentation, while at the same time the loss to each distiller from this waste would be more than covered by the wide margin between the actual cost of a gallon of spirit, say thirty cents, and the taxable cost, two dollars and thirty cents. Thus the result of adopting the fermenting capacity as the basis of taxation would be increased profit to the distiller without corresponding advantage to the government, while the aggregate loss of national wealth would be immense.

Furthermore, if the revenue were to be determined alone by measurement of the beer, no uniformity could be had. It is obvious that the same quantities of alcohol must be present in given quantities of beer in order to secure like results, but it is safe to say that no distiller has ever yet been able uniformly to produce beer of the same strength, even from the same materials, while it is well known, as I have already indicated, that precisely the same number of gallons of mash in several different tubs will produce different results. These discrepancies are due to unavoidable variations in temperature, differences in the quality of grain and yeast, in the proportions of water to grain, in the methods of fermentation, and other circumstances. The variation in the time required for fermentation is in itself remarkable, some distillers claiming that four or five days are necessary, others that the best rule for grain is seventy-two hours, others that good results may be had in forty-eight hours, and still others in thirty-six hours, while it is alleged that a mode has been discovered by which the process can be forced in twenty-four hours, or even less time.

But even if the fermenting capacity of a distillery could be accurately determined, and if, with a view to securing uniformity of production, the law should require a fixed amount of material to be used with a fixed quantity of water, even then the real or possible product of the distillery could not be determined without taking into account the size and construction of the still and its connections. These are necessary parts of the entire machinery. But in doing so the elements of uncertainty which are introduced can be partially ap-

preciated from considering that stills are of all dimensions, shapes, and varieties, from a large-sized tea kettle to the immense iron-bound wooden tank, containing several chambers or compartments, and capable of receiving several thousand gallons of beer at a single charge—the effectiveness of the latter, leaving copper stills out of view, depending upon the size and arrangement of the chambers, the diameter and number of pipes placed within the same, the quantity of steam furnished to boil the beer, the size and power of the condenser to relieve the still, the size and character of the doubler, and various other arrangements.

Thus, from the very nature of the case, the productive power of a distillery can not be determined by considering any one element alone, but must depend on all taken together—upon the quantity, quality, and treatment of the grain or other materials used in distilling, the size and number of mash tubs, the size and number of fermenting tubs, the quality and quantity of malt and yeast, the mode of fermentation, the size and arrangement of the still, condenser, and doubler, the skill of the distiller, and various other circumstances, all of which differ materially in different distilleries, and from all which it is manifest that the scheme of taxing the capacity of a distillery must be attended with insuperable difficulties.

Every scheme of taxation based upon capacity which has come under my notice includes complicated provisions for changes of estimated capacity, in order to meet improved modes of fermentation, and improvement or depreciation of machinery generally, as well as for deductions on account of breakages, stoppages, injured mashes, &c. I cannot, perhaps, more pertinently present this matter than by submitting a few questions propounded to one of the most intelligent distillers in the west, and his answers thereto. They are as follows :

Q. Must not the estimate of capacity be changed from time to time, either from improvement or depreciation of machinery or other reasons ?

A. That would depend upon circumstances. If it was for the interest of the distiller, no depreciation would take place, but on the contrary, greater perfection would be attained.

Q. Should deductions be allowed from time to time for injured mashes, injured and broken machinery, holidays, &c. ?

A. Were it for the interest of the distiller, more mashes would be damaged, more machinery broken, and more holidays allowed, than were ever before known.

Q. Must not deductions largely depend upon the integrity and skill of local officers, if capacity is to be adopted for taxation ?

A. Entirely, unless the distiller should be honest ; and one dishonest distiller would force all others to the same point, or to stop business.

Q. Should the capacity include production, exclusive of nights, holidays, and Sundays ?

A. It should include in each year 365 days, 5 hours, 45 minutes, and 57 seconds ; for, were it to the interest of the distiller, there would be no more nights, holidays, or Sundays.

It is scarcely necessary to add that, if periods of rest were allowed, during which no tax should be paid, the government would be just as much dependent upon its agents for true reports of time lost, as it now is for true reports of quantity produced ; and the inducements that would be held out for collusion in making false reports would be fully as great as they are now.

There is another view of the subject, which seems to me to be conclusive against any scheme of taxing according to capacity. Admitting that it is possible to work out a formula for estimating the total capacity of any distillery, based upon the proportionate relations between mashing, fermenting, and distilling, it would yet be necessary, at the first step towards the introduction of the new scheme, to meet these practical questions, viz : Who shall conduct the experiments necessary to discover the standard ? Who shall pronounce upon

and establish it? Who shall be selected to apply it? Shall it be the local officers of each district, or a board having several districts, or a State or several States, within its jurisdiction? And, if there are several boards, how shall uniformity in the application of the standard, and uniformity of action generally, be secured? It must be borne in mind that every distillery in the entire nation would, before commencing, require to be separately examined and rated by one or more officials, would require to be under the surveillance of local officers, and be subject to frequent examinations by other agents of the government. It is, therefore, evident that, for the introduction, continuation, and enforcement of this scheme, the government could no more dispense with the agency of officers or representatives than it can under the present system; and, as the opportunities for illicit gain, if not open fraud, and the inducements to private and official corruption would be equally great, there would be the same demand for all the qualifications of skill, thorough knowledge, sound judgment, and sterling honesty as at present, while there would be the like difficulty in supplying the demand, and in securing the benefit of the faithful exercise of those qualifications. And this is not all; for, under a system which would admit of an increase of production without an increase of revenue, the detection of the particular improvement or modification by which that result would be obtained, would embarrass, if not entirely baffle, the skill of the most accomplished expert, while any advantage which might be gained by the mistaken estimate of officials could always be explained or excused under the convenient allegation that the official had exercised his best judgment. Thus every case would be to the government simply an unprofitable compromise with the distiller, without the possibility of proving fraud or collusion on the part of the government agent, and without any certainty that a better compromise would ever after be made.

I cannot leave this subject without alluding to the fact that the present law recognizes the capacity of a distillery as a means for the prevention and detection of fraud on the part of the distiller. It requires the distiller before commencing operations to give notice to the assessor, stating the kind of stills, boilers, and other implements used, and the *capacity of each*; also to give bond to be approved by the collector, in a penal sum of not more than double the amount of tax on the spirits that *can be distilled* by such still or stills, or other implements, in fifteen days; and also to keep a daily record and make tri-monthly report of the quantity of grain or other materials used in distilling, the number of gallons distilled, &c.

It does not undertake to levy the tax in accordance with any real or estimated capacity, for this has always been regarded as impracticable; but it does endeavor to give to revenue officers information from which the possible product may be approximately estimated, so that fraud may well be presumed if the product returned is unreasonably small. All revenue officers having distilleries in charge have habitually compared such estimated and reported production, and employed the information thus derived in ascertaining probable deficiencies and securing the punishment of offenders.

SPIRIT METERS.

Could the production of distilleries be ascertained for the purpose of taxation by some mechanical means, and were it impracticable for distillers to deceive officers or to collude with them, it is evident that much of the cost of supervision would be avoided, while efforts to discover illicit spirits after they have left their place of production would no longer tend to embarrass and discourage honest dealers. It was for this reason that the Department was persuaded nearly two years ago to invite the co-operation of the National Academy of Sciences, and a committee of the Academy consisting of Professors Joseph Henry and J. E. Hilgard, gentlemen of eminent ability and wide reputation, has given the

subject the full consideration which its importance deserves. Extracts from the first formal report of this committee, which was made on the third day of April last, clearly present the principle and purpose of the spirit meter, which is now being attached to the distilleries of the country.

"The problem, however," says the committee, "is one of remarkable complexity. It has occupied for many years the attention of the legislators and mechanicians of Europe, and has lately absorbed a large amount of time and thought in this country. A number of ingenious devices and suggestions in regard to the subject have been presented to the committee, but they have principally been found deficient in a necessary number of requisites, or in the manner in which they have proposed to accomplish the desired objects. These propositions may be divided into two classes, one consisting of those which proposed to estimate the quantity of spirits to be taxed by measurement at a given density, by means of a recording apparatus, of the quantity of mash or wort which is pumped into the still; the others propose to record by suitable apparatus the strength and quantity of the liquor actually produced. Both methods are based upon the assumption that registration of results by mechanical means can be rendered more trustworthy than those by human volition, and the element of moral responsibility can be in a greater or less degree eliminated from the office of the subordinate inspector."

Confining itself to the exposition of the principles of the second class, and to recommendations in regard to it, the committee after describing the theory and process of distillation, continues:

"In order to prevent fraudulent returns as to the quantity and strength of the liquors produced by this apparatus, and at the same time not to interfere with the necessary operations of the distillery, the following requisites are necessary. 1st. An automatical registration of all the liquid, whether high or low wine, which passes from the still; 2d. A similar record of the strength of the spirits, from time to time, as they are produced; 3d. An arrangement by which the distiller may be allowed at will to take the necessary proofs of the spirits as they come from the still, and separate the low wines from the high wines without being able to interfere with the automatic registration; 4th. The enclosure of the measuring apparatus in a safe which shall prevent interference with its interior, and cannot be broken into without bearing evidence of burglary on subsequent inspection; 5th. The isolation of the doubler and condenser so that no liquid may be extracted from them by concealed tubs or other means; 6th. An arrangement by which assurance is given that all the low wines passed from the worm are returned to the doubler; 7th. Such regulations as will insure successive and independent inspection by different persons at irregular times.

"After a careful consideration of all the requirements necessary to attain the desired objects, and a critical examination of all the inventions and suggestions which have thus far been presented, the committee has come to the conclusion to give the preference to the system of records, isolations and checks proposed by Mr. Isaac P. Tice, of New York, as offering the most probable prospect of success. The various parts of his system have been elaborated with great care, and the difficulties apparently met with much ingenuity.

* * * * *

"In conclusion, the committee recommend the adoption of the meter exhibited by Mr. Tice, as above detailed, subject to such improvements as experience may suggest, and the condition that the mechanical execution of the apparatus shall be satisfactory to the department, and that the indications of the instrument shall be correct within two per cent. for high wines, and four per cent. for low wines."

By section 15 of the internal revenue act of March 2, 1867, the same being an earlier provision of the law with amendment, the Secretary of the Treasury is authorized to adopt, procure, and prescribe for use such hydrometers, weigh-

ing and gauging instruments, or other means for ascertaining the strength and quantity of spirits subject to tax, or for the prevention and detection of frauds by distillers of spirits, as he may deem necessary. Upon such adoption and prescription by the Secretary of the Treasury, it is the duty of distillers of spirits to apply to collectors for the necessary meter or meters to be furnished and attached to the distilleries at their expense. On the 16th of April the honorable Secretary of the Treasury, under the authority of this statute, adopted the meter invented by Mr. Tice, distinctly, however, providing in a communication to the inventor that he should remain at liberty to adopt a substitute whenever any should be submitted which, upon careful examination, should be found to promise better results, or from time to time to adopt such modifications as experience should prove to be necessary. On the following day, with the approval of the Secretary, I stipulated with Mr. Tice for the manufacture and introduction of his meters upon conditions that each set should be tested by an officer before removal from the factory and after final attachment to a distillery; that if at the end of one month from the time of the attachment of the first meter there should not appear sufficient reason to decline the further use of the meter or system, such meter should be accepted, and the distiller required to pay therefor; that three competent persons should be selected, one by the Secretary, one by the Commissioner of Internal Revenue, and one by the inventor, who should together determine the compensation of Mr. Tice for his invention and manufactured meter, and that, should the government—the first meter proving successful when subjected to appropriate tests—subsequently revoke the adoption of the meter, and order the discontinuance of proceedings, such sum should be paid the inventor for all the instruments completed or in process of completion at the time of such revocation, provided that at no time there should more than twenty sets in process of manufacture, unless direction should be given for the manufacture of a larger number.

By circular bearing date the 26th of April, notice was given of the adoption of the meter, and the contract with Mr. Tice and through the collectors of internal revenue, distillers were required, on or before the 15th day of the following month, to make application for the meter, and at the time of application, to deposit with the collector a sum in money or in bonds of the United States, equal to its probable price, with an addition of twenty-five per centum thereto as a guarantee of the good faith with which the application was made, and to secure prompt payment to the contractor upon completion of his work.

From representations made by Mr. Tice, it was believed that a sufficient number of instruments to supply all the distilleries continued in operation would be completed before the first day of November, and with a view of reducing, so far as practicable, the inducement to distillers to continue their business in fraud of the law, collectors were enjoined to allow no distillery to be operated after the 15th day of May, unless its proprietor by that time had made the required application and deposit.

On the first of July Professors Henry and Hilgard reported that they had just returned from a visit to New York for the purpose of examining the progress made by Mr. Tice in the construction of the meter for experiment, on which he was then engaged. They found the apparatus in a state of considerable forwardness, and although Mr. Tice had not been able to complete the work within the time specified, they expressed themselves as satisfied, in view of the mechanical difficulties to be overcome, that great diligence had been exhibited in the work, and on a careful examination of what had been done, they felt increased confidence in the plans of Mr. Tice, and were convinced that they were much in advance of any others which had been proposed. Still further delays were experienced by Mr. Tice not only from sickness, but from various other causes which seemed to be unexpected to him, but which might, perhaps, have

been reasonably anticipated in a manufacture for which many new and peculiar tools and much new machinery were necessary. It was not, therefore, until the 17th of September that an instrument was completed and submitted to the committee, such as could successfully meet the tests to which it was subjected. In a report bearing date the 28th of that month, and after its return from New York, the place of trial, the committee says that "the machine of Mr. Tice indicates on a dial the number of gallons of liquid which passes from the still, and also on another one the weight of the same in pounds. From the data thus afforded, the specific gravity of the liquor, and consequently the strength of the spirits, is readily determined by reference to tables prepared for that purpose. The machine in its present condition, however, does not indicate the amount of liquid produced at each degree of strength, nor does it allow for the shrinkage. Mr. Tice has accordingly provided a number of devices for the purpose of indicating these variations, but the committee hesitate to indorse their introduction at present, lest, in an attempt at a degree of precision scarcely necessary in practice, they should diminish the simplicity which is characteristic of this invention, and interfere with the operation of the other and more essential parts, and thus further delay the general introduction of the meter.

"They are moreover induced to adopt this view in consideration of the fact that any attempt on the part of the distiller to take advantage of the error due to shrinkage, would operate against him. Mr. Tice has invented a simple method of allowing for the varying temperature, which will be attached to all the meters in actual use, and which without complication will make allowance in the weight for the expansion due to temperature in the quantity, in order that the ratio of the two may remain the same. With this addition, which was not attached to the meter under investigation, the committee do not hesitate to advise the immediate introduction of the Tice meter, subject to improvements, as experience on actual use may indicate, and connected with such arrangement of the several parts of the distillery and such a system of inspection as may best ensure the prevention of fraud. In submitting the meter of Mr. Tice to practical experiments as to the accuracy of its indications, it was attached to the end of a worm so as to receive all the products of the still, and to transmit them to the receiving vessel placed beneath. After each separate charge of the still had been worked off, the quantity of spirits produced was accurately determined by a standard measure, and also weighed on a platform scale. The quantities thus obtained were compared with the records of the meter and the difference noted."

There was given in the report tabular statements of the results of experiments made under the personal observation of the commission and of their assistants. Twenty-six charges of the still were tested. "From a critical examination of the whole series of experiments, the commission thinks the department will agree with them in believing that it is fully warranted in adopting the recommendation which they had previously given as to the immediate introduction of the Tice meter. The average result in the whole series of experiments from accurate measurement and weighing, does not differ from those given by the register of the meter by a quantity greater than 1 3-10th per cent."

Shortly after the receipt of this report, and in reply to a communication from this office to Mr. Tice, pressing him to renewed exertions because of urgent necessity, it was represented by him that the manufacture could be carried on more rapidly if the different parts of a larger number of meters than was contemplated in the original contract were in process of manufacture at the same time. For the purpose of facilitating the manufacture, which was believed, too, would reduce its cost, authority was given, after conference with the Secretary, to manufacture for immediate use, one hundred sets of meters, upon the completion of which number the limitations in the existing contract are to prevail.

I write thus at length, and definitely, in relation to the adoption of the meter, and the contract for its manufacture and introduction, because of the large interest manifested every where in the efforts of the government for the suppression of fraud.

Whatever may be the result of the means now employed, it is certain that the commission has employed a great amount of time in the examination of the various instruments submitted to it, and have devoted themselves to their work with a zeal which would have been commendable even if the labor had been in the scope of their ordinary official duties.

Several meters have been attached to distilleries in the cities of New York and Brooklyn, within the last few days, and repeated assurances are received that only a few weeks more will be required to demonstrate the utility of the meter and the system adopted.

The committee to determine the compensation to the manufacturer, which is to be paid by the distiller, will consist of William P. Duvall, Esq., of Georgetown, D. C., William Sellers, Esq., of Pennsylvania, and Richard M. Hoe, Esq., of New York. It has not yet considered the subject, but no person at all familiar with the instrument believes that its cost can, with propriety, be urged against its general use. It will certainly be small as compared with the constant employment of inspectors and assistant inspectors in distilleries at the charge of the owners.

THE REMEDY.

I believe the adoption of a civil service like that existing in either of several countries abroad, with its care in the selection of officers, and a prompt dismissal for negligence, incompetency, or fraud, would secure a very large part of the revenue due under the tax of two dollars per gallon. The very year the civil service commission was established in Great Britain and Ireland, the rate of tax was advanced from 6s. to 7s. 10d. per gallon in Scotland, and from 3s. 4d. to 6s. per gallon in Ireland. The following year, in 1856, these rates were still further increased, as they were in Ireland again in 1858, and in 1861 they were raised to 10s throughout the kingdom. At that rate they still remain. Before the organization of this commission and the consequent improvement of the civil service, it will be remembered that it was found indispensably necessary to reduce the tax.

Should the meter which I have described meet the expectations of those familiar with its merits—and this the trial of a few weeks only will determine—frauds may be prevented, and the present tax maintained with advantage, even though the adoption of an improved civil service be for a time delayed. But if the Tice meter, and others now being tested by the committee, shall alike prove insufficient, and the establishment of an improved civil service be regarded as impracticable, I see no substantial remedy for existing evils except in the very large and the early reduction of the tax, coupled with several changes in the law, in addition to those to which I shall refer in this report.

COMPROMISES.

From the early history of the republic it has been found necessary to clothe the Executive departments with the power of compromise. It is independent of the pardoning power of the President, and under the internal revenue laws is given to the Commissioner, within such rules as may be prescribed by the Secretary of the Treasury. Its exercise is accompanied with embarrassment, for the wisest disposition of a case may subject the department to the severest criticism by those only partially acquainted with its circumstances. There is vast advantage oftentimes, too, in the open trial and the public punishment of

offenders, and the authority is so susceptible of such positive abuse that, did not experience and reflection alike attest its necessity, I would recommend that it be stricken from the statute.

It must be remembered, however, that most of the judicial districts are of very great extent, embracing many collection districts; that courts are held at very considerable intervals; that the district attorneys and the revenue officers are generally widely separated; that the travel and attendance of witnesses are very expensive to the government and to the defendants; that early disposition of a case is always advisable, as witnesses are liable to be scattered; and officers ignorant even of its existence may supersede those upon whom government can alone depend. Changes of the law, too, have been frequent, and many of its violations for a long period have been technical or properly attributable to ignorance. Great loss of property, which should have been avoided, has sometimes occurred from too great delay. The guilty, upon detection, may be ready to pay the full penalties of the law, but postponement until a session of court may deaden the consciousness of guilt, while in various ways it weakens its evidence, encourages defence, and makes conviction doubtful. The courts, too, in the centers of population, are often burdened with cases, and if none are compromised, continuances must be frequent or the courts themselves largely increased. Jurors sometimes have strange sympathy with offenders, and courts are not always well disposed, after verdicts, to the utmost rigor of the law.

There is great propriety too in uniform penalties for like violations under similar circumstances, and this is secured with great difficulty when tribunals are multiplied. The public trial of a great variety of cases, where fraud is questionable, would tend ultimately to make the law odious and acquittals popular.

The payment of the arrears of tax has always been insisted upon as a condition precedent to compromise, and this rule has, it is believed, secured a large amount of revenue, which otherwise might have been lost to the treasury.

For these reasons and others, I believe the power of compromise indispensable to a healthful administration of the law, but I have never exercised it without the recommendation of the revenue officers where the case originated, and the approval of the Secretary of the Treasury. Every case has been carefully examined by competent and trustworthy clerks in this office, and that of the Secretary, and has been considered only in connection with the papers on file and preserved in the department. The several United States district attorneys have been freely communicated with, and, since the statute of July, 1866, has been fairly in operation, no alleged violation by distillers has been compromised except with the approval of the attorneys, based either upon the belief that the offence was simply technical, or that there was insufficient proof of fraud for the satisfaction of the jury.

The number of cases compromised during the year was 578.

The amount of tax collected from them was.....	\$732, 011 02
The assessed penalties as fixed by law.....	142, 811 30
Specific penalties.....	450, 467 89
Total.....	<u>\$1, 325, 290 21</u>

REPORTS OF UNITED STATES DISTRICT ATTORNEYS.

By the act of March last it was made the duty of district attorneys, instead of reporting as heretofore to the Solicitor of the Treasury, to forward at the end of every term of the court to the Commissioner of Internal Revenue a full statement of the condition of all suits or proceedings in which the United States was a party. Rules and regulations under this statute, with the approval of the Secretary of the Treasury, were issued on the 13th of April for the observance

of revenue officers, district attorneys, and marshals, with respect to revenue suits. From the reports received it appears that one thousand two hundred and forty-five suits upon different causes of action were brought from March 2, the date of the statute, to the 30th of June following, or the close of the fiscal year.

Of the whole number of cases upon the dockets, including many of those instituted during this period, eleven hundred and twenty-six were disposed of in various ways; seven hundred and twelve having been decided for the United States, sixteen against it, and three hundred and ninety-eight compromised, or for other reasons discontinued. A fuller statement of these cases is found in table K, accompanying this report.

The statute is defective in not requiring the clerks as well as the United States attorneys, to make reports to this office, because from this omission it follows that this office is ignorant of the disposition of the money paid into court, in individual cases, and learns the aggregate amount paid to the government during the year, as its distributive share, only from the records of the Register of the Treasury.

HYDROMETERS AND GAUGING INSTRUMENTS.

For several years there had been frequent complaints of a lack of uniformity in the inspection of distilled spirits in different sections of the country. The accounts of revenue officers were disturbed, and the interest of shippers prejudiced by difficulty in procuring their proper allowance for leakage. The Treasury, too, was frequently, it is presumed, unfavorably affected by an excess of such allowance. To secure, therefore, a uniform and correct system of inspection and gauging of spirits subject to tax throughout the United States, the Secretary of the Treasury, in February last, adopted the hydrometer of Mr. Tagliabue, of New York. This hydrometer was approved by a committee of the National Academy of Sciences, consisting of Professor Henry, General Meigs, and Professor Hilgard, and has been furnished, with an accompanying manual prepared and printed for that purpose, to collectors of the Internal Revenue for the use of duly appointed inspectors in their several districts. The caliper and head-rod system of gauging has been adopted likewise, and a manual of instructions in their use furnished revenue officers. The hydrometers are furnished by the manufacturer in sets of five, at a charge of eighteen dollars per set, and in sets of three at thirteen dollars. Seven hundred and thirty-four sets have been received from the manufacturer at a cost of \$11,826 50, and about five hundred sets have been distributed to officers. Inspectors supply themselves at their own charge with the necessary gauging instruments.

DIRECT TAXES.

By section 14 of the act of July 28, 1866, the Secretary of the Treasury was authorized to suspend the collection of the direct tax in any of the States heretofore declared in insurrection until January 1, 1868. In pursuance of instructions from the Secretary, bearing date the 3d of August following, the commissions for several of the States were dissolved as follows: Alabama, September 30, 1866; North Carolina, December 1, 1866; Georgia, December 15, 1866; Louisiana, December 15, 1866; Mississippi, December 31, 1866; Texas, February 28, 1867; Arkansas, March 5, 1867; Virginia, April 30, 1867; Tennessee, April 30, 1867.

The South Carolina commission is continued in consequence of duties imposed upon the commissioners for that State by the act of July 16, 1866, relating to the Freedman's Bureau, and for the further purpose of collecting deferred payments of sales of lands which had been bid in by the United States at tax sales, and afterwards sold on three years' time to persons in the army and navy.

The taxes collected in the following States, and the amounts still due, are—

	Tax collected.	Tax still due.
Virginia*.....	\$468, 674. 51	\$468, 876. 11
North Carolina.....	402, 950. 65	173, 244. 01
South Carolina.....	222, 690. 97	140, 879. 69
Georgia.....	82, 621. 54	501, 745. 79
Alabama.....	None.	529, 313. 33
Mississippi.....	69, 947. 05	343, 137. 61
Louisiana.....	310, 863. 78	75, 022. 88
Tennessee.....	402, 843. 41	266, 654. 59
Arkansas.....	151, 791. 65	110, 094. 35

The accounts of the Texas commission are imperfect. The collections in that State, as far as reported, amount to \$158,100.96 This sum includes penalty and interest which were erroneously collected under a misconstruction of the law, and will have to be refunded to the tax payers. It is supposed that these will amount to fully one third of the gross collections in the State.

The total collection of tax, penalty, and interest, in Florida, amounts to \$3,206 08

The assessment of the tax in the State of Delaware has been completed by the assessor of internal revenue, and its collection will be made immediately.

Table I, accompanying this report shows in detail the various sums received by the several commissions under the heads of sales, redemptions, penalties, interest, legally and illegally collected; also, the expenditures and other matters of information.

Should the collection of this tax be resumed under existing laws, on the first of January, proximo, it will be necessary that commissioners for that purpose be appointed prior to that time.

CHANGES OF THE LAW PROPOSED

RECTIFICATION OF SPIRITS IN BOND.

Aside from the considerations which are elsewhere alluded to, one of the most fruitful sources of fraud has been the privilege extended by the statute of withdrawing spirits from bonded warehouses for the purpose of redistillation or rectification without pre-payment of the tax. By executing a withdrawal bond ostensibly for this purpose and immediately throwing the spirits upon the market, unscrupulous persons have been enabled to obtain the control of sufficient capital to carry on their nefarious designs. Many persons have also taken advantage of this privilege to obtain possession of spirits of a quality to meet the demands of the market by depositing in their stead those of a different and inferior quality, and thus the payment of the tax is delayed while the number of gallons remaining in warehouse has been largely increased. It is unnecessary to dwell here upon the details of the manner in which these frauds have been perpetrated, but there is the most urgent necessity that the privilege shall be withdrawn with perhaps the single exception of spirits intended to be redistilled for export.

DISPOSAL OF FORFEITED SPIRITS.

The frequent sale of spirits which had been declared forfeited to the United States at a price less than the tax, was found to furnish such a convenient cloak

*By the act of August 5, 1861, the quota of tax was apportioned to the State of Virginia as then constituted; the collections, however, have been made within the limits of the present State of Virginia, and in the counties of Berkely and Jefferson, in West Virginia. The amount of tax still due, as given above, includes that due from West Virginia.

for many illicit transactions, while at the same time it was so unjust to the honest distiller, that it was provided by the act of March last that if the amount of the tax could not be obtained the spirits should be destroyed. Thus far it has not been found necessary to carry this provision of law into practical effect, but it has only been avoided by storing for an inconvenient time until there has been a temporary rise in price. While I have the fullest confidence that frauds in distillation will soon be so far suppressed that the market price will rule permanently above the tax, I submit that it will be wise to provide that forfeited spirits shall be sold subject to the tax, the purchaser having the privilege of entering the same in bonded warehouses for subsequent exportation or withdrawal, upon payment of the tax.

The 48th section of the act of June 30, 1864, as subsequently amended is that most frequently resorted to by collectors for seizure of property for violations of law concerning distilled spirits. That section provides for the seizure of all articles which are *found in the possession of any person for the purpose of being sold or removed in fraud of the revenue, or with design to avoid the payment of tax.* This is so manifestly inapplicable to spirits properly entered in bond that it has been the almost universal practice of revenue officers and district attorneys to leave all such spirits undisturbed when making seizures and filing libels, and thus the attention of this office was not until recently particularly directed to the point involved.

The 42d section of the act of July 13, 1866, provided that any person who should execute or connive at the execution of any fraudulent bond for the purpose of withdrawing spirits from bonded warehouse should forfeit *all property in such spirits.* My reading of this section led to the conclusion that it was intended that spirits should remain subject to the tax in the same manner after a forfeiture as before. The property of the culprit in the spirits was subject to the lien of the United States for the tax, and, upon the sale of such property, the purchaser was supposed to step into the position occupied by the former owner. Some months since, however, I became aware that, following attempts to withdraw spirits from bonded warehouses upon fraudulent bonds, proceedings had been commenced for the forfeiture of the spirits themselves, and not merely for the forfeiture of the property of the delinquent. The spirits which had before been in the custody of the collector, to be held by him until the tax should be paid, were transferred to the custody of the marshal, and stood before the court in such wise that upon a decree of forfeiture the spirits would be sold free; the percentages of the marshal, the clerk, and the district attorney would be computed upon the entire value, including the tax, and the informer would receive his distributive share of the entire proceeds. If this practice were to prevail it seemed clear that the amount actually received into the treasury would be less than would result from the simple retention of the spirits in bond, and consultation was therefore had with the district attorneys of several important judicial districts with the view of having a course of practice adopted, which would result in the forfeiture of the interest of the party delinquent in such cases. It was found, however, to be the opinion of those officers that, under the rules of practice in the courts of the United States, a decree of forfeiture could not be entered unless the property were actually and entirely in the custody of the court; nor could the United States intervene as against itself, as can be done in cases where the lien holder is other than the sovereign. Several other sections pronounce a forfeiture of spirits for various irregularities in branding, or other violations of the more formal requirements of the statute. Although the language in the instances now referred to is broad enough to include bonded spirits, as well as free, it has no specific reference to such, and the fact that the special object of these requirements was to make it difficult to dispose of spirits without passing them regularly into bond, gave great weight to the conclusion that they were not within the purview of the statute as intended

by its framers. To illustrate: it is required that spirits withdrawn for transportation shall be marked with the number of the district to which they are to be transported, and under the letter of the statute a failure to have this brand affixed works a forfeiture. The whole purpose of this brand, however, is to insure the immediate transfer of such spirits to the warehouse, for which permission is given, and it is manifestly absurd, if the spirits actually have arrived at their proper destination, to proceed for their forfeiture on account of a neglect of this kind. From these and other considerations I had grave doubts as to the propriety of proceeding for the forfeiture of spirits in bond, and therefore I addressed letters to those district attorneys who had had the largest experience in internal revenue cases, asking for their views upon the subject. Finding that all from whom replies were received concurred fully with me, I issued instructions, after a consultation with the Secretary of the Treasury, to the effect that proceedings for the forfeiture of such spirits should not be instituted, unless merely for the forfeiture of the property of the person who had violated the law, such person, in addition to the forfeiture of such property, being liable to the specific fines, penalties, and imprisonment of the statutes. The wisdom, as well as the legality, of these instructions having since been questioned by those for whose opinion I have great respect, it is eminently proper that some specific enactment should be made in this regard. The best rule in my opinion, and that least likely to work injustice to innocent persons, would be that bonded spirits should be forfeited only as a consequence of some violation of law by the person who is the the actual owner at the time the claim of forfeiture is first set up, or that so far as bonded merchandize is concerned, the party purchasing should be allowed to file notice of his purchase with the collector having custody, and that no subsequent forfeiture should be had in consequence of any violation of law preceding such purchase

FEEES OF DISTRICT ATTORNEYS.

The labors of the United States district attorneys in the several judicial districts have been largely increased by the operations of the internal revenue laws, and in many instances, I believe that their services are very inadequately rewarded under the existing scale of fees. They are now entitled to receive two per cent. upon all sums recovered in any legal proceeding, but if it be determined, as I have recommended, that all property subject to be entered in bonded warehouse, if forfeited, should be sold as in bond and subject to the tax, it is manifest that their receipts would be largely diminished. I would therefore recommend that where the gross proceeds of a forfeiture do not exceed one thousand dollars, the district attorney shall be entitled to receive five per cent., and that they also be entitled to receive in any case calling for special exertions such fee as shall be awarded by this department.

FURTHER CHANGES IN THE LAW REGULATING DISTILLED SPIRITS.

I would suggest few changes of the law relating to distilled spirits other than those heretofore indicated, but there are two or three whose advantage will be apparent. A requirement that every distillery established in accordance with law should bear a sign conspicuously displaying to the public the name of the distiller and the number of his distillery as registered upon the books of the revenue office, would make it much more difficult for illicit distillers to conceal their operations.

It should also be required that free access to every distillery while in operation should always be had by the proper revenue officers. Much time is now lost, especially in city districts, by their waiting at the doors of distilleries. The entrance is fastened, it may be with the honest design of preventing the ingress of casual passers-by, but when the revenue officer comes his presence may be

discovered, and evidences of fraud may be removed before he can effect an admission. The law should make it imperative that the doors should not be closed while the distillery is in operation, unless with a lock, keys to which have been furnished both to the assessor and the collector of the proper district.

Specific penalties should be prescribed for any attempt to tamper with a meter, a seal, or a lock which has been applied to a distillery in accordance with the regulations of the department.

FORFEITURE OF REALTY.

For violation of the law on the part of the owner, agent, or superintendent of any still, boiler, or other vessel used in the distillation of spirits, all the spirits made by or for him, or vessels used in making the same, or stills, boilers, or other vessels used in distillation, or materials fit for use found on the premises, are forfeited.

In the populous cities of the country, these articles, even where extensive fraud is perpetrated, are oftentimes of small value when compared with the value of the premises themselves. Experience has shown that when fraud is intended, and detection feared, distillers employ only so much capital as is indispensable to the transaction of their business. Their stills in such cases are operated in buildings and upon lands of others.

This practice should be corrected either by some provisions limiting the location of distillers, or in some way subjecting the realty to forfeiture for fraud committed by distillers who occupy it. A forfeiture to be of advantage to the government must be a punishment to others, and it is not unreasonable that those who lease lands for distillery purposes should share with the government the liability to injury from fraud, especially when such liability is self imposed.

INFORMERS' SHARES.

The share to informers of fines, penalties, and forfeitures now authorized by law, cannot exceed in any one case the sum of \$5,000. The inducement to withhold information in cases relating to distilled spirits is oftentimes so large that I believe it advisable to amend the law in this behalf, so far as to allow such share as the Secretary of the Treasury shall by general regulations provide, not exceeding one moiety.

IMMUNITY OF WITNESSES.

It has been found quite impracticable to prevent combinations for fraud upon the revenue, and because of equal guilt on the part of those engaged in them, to secure the necessary evidence for the conviction of offending parties. For many years there has existed in the English statutes a provision which I believe could with great profit be incorporated into ours. Its clear and explicit language needs no commentary.

"On the commission of any offence against this act, either of the offending parties who shall first discover and inform against the other before any information has been lodged against the informing party for such offence, shall, upon conviction of the person against whom such information shall be given, be discharged and acquitted from all penalties to which at the time of such information given, the informing party may be liable by reason of any such offence committed by him, and the evidence of the offending party, shall, on any trial touching such offence, be admitted to prove the facts thereof or relating thereto."

INSTRUMENTS ISSUED WITHOUT STAMPS.

The act of July, 1866, provided that where an instrument subject to stamp duty had been issued without the necessary stamp at a time and place when

and where no collection district had been established, the proper stamp might be affixed at any time prior to January 1, 1867, without the payment of any penalty, and the instrument be thereby rendered valid. This was intended for the relief of holders of unstamped instruments in the southern States, issued during the rebellion, and in my opinion the time for such stamping should be extended. Many instances have been brought to my attention where the holders of such unstamped instruments remained in ignorance of their liability to the tax until it was too late to affix the stamp without the payment of the penalty of fifty dollars. *It would be no more than just if the privilege of stamping such papers were extended to the 1st day of January, 1869.*

The law now requires the payment of a penalty of fifty dollars as a condition precedent to the stamping of an instrument which has been issued without the stamp, and collectors are authorized to remit the penalty upon certain conditions, if applied to within twelve months after such issue. In the great majority of instances the failure to affix the stamp is in no manner due to the holder of the instrument, and its invalidity is an advantage to the maker whose especial duty it was to affix the stamp. Under such circumstances it is felt to be harsh to insist upon a penalty, in many cases out of all proportion to the tax, and I am satisfied that it would be judicious to so amend the law that instruments might be at any time rendered valid by the payment of a penalty in some degree commensurate with the amount of tax of which the government had been defrauded. I would suggest that all papers presented, to the collector within six calendar months from the date of their issue be rendered valid upon the affixing of stamps representing the original tax and in addition a penalty of not less than one dollar nor less than fifty per centum of the tax, and that if more than six months be allowed to elapse, that there be an addition of not less than two dollars nor less than one hundred per centum of the tax.

BROKERS' AND BANKERS' SALES.

The tax upon brokers' and bankers' sales of stocks, bonds, gold and silver bullion, coin, promissory notes and other securities, was reduced, in 1866, to the rate of one cent for every one hundred dollars of the amount of such sales, and the tax was made payable by the attachment of the requisite stamp upon every bill or memorandum of sale.

The purchaser of real estate naturally insists upon the delivery of a deed of conveyance, and the attachment of the appropriate stamp; otherwise he has no legal evidence of ownership. But in this case the bill or memorandum unnecessary for the passage of title is of little or no value to the receiver. The revenue, therefore, is deprived of its greatest security, for the monetary penalties for non-compliance with the law, applying with equal force to the purchaser and seller, do not furnish great protection; as both are alike, neither will complain against the other. The representations, therefore, to this office that in many places the statute is disregarded, sustained as they are by the failure of expected increase from stamp duties, seem to me reasonable. The bills of sale when received duly stamped are not always preserved as valuable papers are, but are often thrown away, and the stamps removed by those who do not hesitate by the use of chemicals to destroy their marks of cancellation and dispose of them to innocent purchasers.

I believe the return of sales to assessors, and the payment of the tax to collectors, are less inconvenient to the public than the use of stamps, while they furnish better opportunities for testing the observance of the laws.

LEGACIES AND SUCCESSIONS.

There would seem to be no good reason for a difference in the rate of tax on legacies and successions, such as is provided for by the statute at present, where

the tax-payer is a brother or sister of the person from whom the property descends. If the tax in such case is to be assessed upon legacies, the law requires payment at the rate of one dollar per centum, while if the tax is upon a succession to real estate the tax is at the rate of two dollars per centum. I would recommend that the rate be fixed at two dollars per centum in either case.

All personal property passing by will or by the intestate laws to the husband or wife of the person who died possessed is now exempt from tax, and there is no tax upon a succession of real estate where the successor is the wife of the predecessor. Where the husband is the successor, the tax is assessable, and, under the letter of the statute, at the same rate per centum as in the case of a stranger in blood. This last provision strikes all upon whom it is brought to bear as excessively harsh, and in my opinion it should be modified.

The English law provides that where any person chargeable with tax in respect to legacies or successions shall have been married to any wife or husband of nearer consanguinity than himself or herself to the predecessor, the tax shall be assessed at the same rate as the wife or husband would have been chargeable with. I am satisfied that if our law were amended so as to resemble the English law upon this subject, it would give universal satisfaction. The revenue from this source would be slightly diminished, but I think the loss could be more than compensated without the oppression of any one, by providing that all property, whether real or personal, above a certain limit in amount, passing from husband or wife, should be subject to the tax; and I would recommend that where in such case the amount, including both real and personal, exceeds ten thousand dollars, the excess in value shall be subject to tax at the rate of one dollar per centum.

SPECIAL TAXES.

Under the original revenue law of 1862 it was provided, where the license tax had been paid for a given year, that upon the death of a person holding license the business might be carried on by his executors without payment of further tax, or in the event of removal to other premises the same license should still be effectual. As there was no provision for an assignment of licenses, many complaints arose, and in 1863 it was provided that the assignee of a person holding license might continue the business for the unexpired period covered by the original license. When special taxes were substituted for licenses, provision was made as in the act of 1862 for cases of death and removal, but none for the case of assignment. This is presumed to have been the result of an oversight, and it would clearly be wise to now supply the omission.

The act of 1862, in leaving certain articles exempt from the excise tax, declared that they should not be regarded as manufactures within the meaning of the statute, and in view of this language it was held that as the articles were not manufactures the persons engaged in their production were not manufacturers, and therefore had no claim to the manufacturers' exemption from the license tax of dealers, which was heavier than that of manufacturers. The act of 1864 did not repeat the language of the act of 1862, but declared that certain articles should be exempt from duty. Under this statute it has seemed necessary to give manufacturers of exempt articles the benefit of the lower license or special tax of the manufacturer, but since the act of 1866 largely increased the list of exemptions, and required a monthly tax upon sales from dealers, great dissatisfaction has been felt and many complaints of inequality have reached this office. Manufacturers of taxable articles, who pay the special tax of ten dollars per annum in addition to the tax upon their products, and dealers who pay a monthly tax upon their sales, feel themselves unjustly dealt with when they see manufacturers of exempt articles paying neither the excise tax nor the tax upon sales. I would recommend such an amendment of the law as will

require all persons paying special tax as manufacturers but no tax upon articles manufactured, to pay an additional monthly tax upon sales, with the same limitations as are now imposed in the case of dealers.

I had intended to suggest various other changes in the law, some of them touching the objects and the rates of taxation, but as my report has become so extended and my views can as well be presented to the appropriate committees of Congress, I forbear their discussion at the present time.

Since the passage of the internal revenue law of July 1, 1862, it has been found necessary from time to time, because of the increased cost of living, to increase the compensation of nearly all classes of internal revenue officers throughout the country, while the established salaries of the officers and clerks in the Treasury Department have, as a rule, remained the same. I believe that as the expenses of living in the city of Washington have not materially declined, the twenty per centum increase upon salaries not above \$3,500 per annum which was allowed for the last fiscal year, should be continued during the fiscal year 1868.

The power of the United States to endure taxation and discharge its indebtedness springs not altogether nor mainly from its material resources, nor from the number of its population, multiplied as well by daily contributions from the whole civilized world as by the ordinary laws of increase; but it is found in the industry, skill and enterprise of its people, which have become proverbial wherever the American character is studied and appreciated. It is not strange then that, as soon as the cost of the great rebellion, which their patriotism and courage had suppressed, was fully ascertained, the people with one consent set themselves patiently to work for its gradual payment. The nations of the old world, burdened by the increasing costs of naval and military establishments, made necessary by their proximity and mutual jealousies, seem to have neither expectation nor hope of paying more than annual interest and current expenditures, but their example is to be avoided rather than followed by us, and it will be for Congress, in framing revenue laws and making appropriations, to determine the rapidity with which indebtedness shall be reduced, and to furnish the means for such reduction.

I am, sir, with great respect, your obedient servant,

E. A. ROLLINS,
Commissioner.

Hon. HUGH McCULLOCH,
Secretary of the Treasury.

ANNUAL REPORT OF THE BOARD OF SUPERVISING INSPECTORS OF STEAMBOATS.

NEW YORK, *October 23, 1867.*

SIR: The board of supervising inspectors, now holding their annual session in this city, respectfully beg leave to lay before you their sixteenth annual report, embracing their own proceedings and those of the several local boards under their supervision.

We do not expect complete immunity from the dangers of navigation, however perfectly the steamboat acts for the protection of life may be executed; but much has already been done through the instrumentality of these acts, and we believe that the full benefits of a faithful execution of its provisions have never yet been reached, and for reasons which we will endeavor clearly to present before you; but we are nevertheless gratified in being able to state that, although the steam marine is rapidly augmenting annually, the loss of life from casual

ties does not increase correspondingly, showing a much better state of things than existed in former years.

In the experience of this board the present steamboat acts, in their practical bearing, are in most respects almost as perfect as is possible in all contained provisions respecting arrangement and equipment for life-saving in cases of disaster to vessels subject to their requirements.

Some additional provisions might with advantage be made by enactment for saving lake and sea-going steamers from founder in cases of heavy leakage, when the power of the boilers might be turned to such account, in the operation of suitable machinery provided for that purpose. It is not sufficient that the engines of the ship are well supplied with pumps for removing water from the body of the vessel, as the engines may have become disabled and not available; and no supplemental machinery yet provided on steam vessels is adequate for this purpose.

In this connection we would call the attention of the department to the report of the permanent committee of the board on life-saving apparatus, addressed to the honorable Secretary of the Treasury, under date of December 14, 1866, in which this question is discussed in the report on the instrument known by the name of the "Steam Syphon Pump," with which the committee made experiments to determine its capabilities, which are therein fully set forth. An additional provision might also with propriety be made, extending the requirement as to the number of boats to be carried on steamers in certain cases. Six boats only are now required by law to be carried on the largest ocean steamers, and when the boats employed are of the largest class manufactured they are not capable of carrying in the smoothest sea many more than half the number of passengers generally permitted to be carried on the steamer as limited by law. This should be amended so as to require that lake and ocean going steamers of 2,000 tons burden or upwards shall have at least eight boats, of a size considered suitable by the inspector; that steamers of 2,800 tons burden or upward shall have at least ten such boats; and that steamers of 3,500 tons burden or upwards shall have at least twelve such boats.

Some ocean steamship lines already conform to the above specification in their usual practice, with a view of providing means of safety which an enlightened management would dictate, but this is not the case with all; and the present provisions of the law should undoubtedly be extended to require that boats shall be carried as above recommended. These requirements we consider of great importance, and while we take the liberty of urging the early enactment of such provisions as indicated, to remedy the deficiencies pointed out, we, as officers charged merely with the execution of these acts, would be distinctly understood that the general provisions of the present steamboat laws are, in their operation, in the main satisfactory, both to steamboat owners and inspectors; their provisions being well calculated to secure, if properly executed, all the safety reasonably to be anticipated from any enactment whatever. This board has full power to give by its established rules such practical effect to the existing laws as will, when the service is supplied with a sufficient executive force, result in benefits to the public in no degree inferior to any just expectation.

A requirement that cotton bales shall be bound with iron hoops, instead of hemp ropes, would, we believe, be a most salutary provision of law, in giving greater security to the lives of passengers on vessels engaged in the cotton trade. This has been suggested in several of our past annual reports, and we desire to renew this recommendation.

The number of lives lost by the burning of cotton-carrying boats, and the amount of property annually destroyed by fire on the western rivers, should meet the earnest inquiry of Congress, that some means for the prevention of such calamities may be provided; and your attention is respectfully solicited to the suggestions on this subject contained in the appended report of the supervising inspector of the tenth district.

We would recommend that the 3d section of the steamboat act of July 25, 1866, be so amended as to permit the inspector at his discretion to load locked safety valves, required by this section, to a pressure not exceeding five (5) pounds above the working pressure allowed, in cases where the said working pressure shall exceed fifty (50) pounds to the square inch.

We desire to call your attention especially to the fact, which has been from time to time urged in the annual reports of this board, that inferior provision for the effective enforcement of the steamboat acts is a substantial reason why much greater beneficial results have not been secured by the best efforts of the officers charged with their enforcement.

Congress has failed to provide an executive force sufficient to meet the demands of the service, as the duties of existing boards were added to by the continued enactment of supplementary laws, and the rapid extension of the steamer commerce of the country.

For many years Congress was appealed to in vain to supply to this service either additional boards of inspectors, or such an increase of compensation to those existing as would enable them to devote a greater portion of their time and labors to the public service than was possible at the nominal salaries fixed by the act of 1852, and although by the act of July 25, 1866, a few new officers have been provided, and increased compensation has been allowed to a few of the local boards, the claims of others were neglected in cases where, in the opinion of this board, such aid was required in even a greater degree.

The largely increased commerce in many isolated parts of the country, remote from any boards now established, imperatively demands that additional boards shall be provided as early as practicable, and in a number of cases of boards now in existence, the value of the service urgently requires that these shall be allowed increased compensation.

The cursory inspection of steam vessels is positively valueless to the public; and at some ports, for reasons before explained, inspections are in a great measure necessarily of this character. The greatest deliberation and particularity in the performance of such duties will alone secure the results aimed at by these enactments.

The aid extended by Congress through the provisions of the act of July, 1866, has not been without its effects, but in many districts to which no such aid was extended the embarrassment then existing has been greatly increased during the past year, through the regular accumulation of business, from causes before explained. And we earnestly request that these suggestions shall meet with full and due consideration by the department, and that suitable recommendations may be made to Congress in relation thereto.

The operation of the laws has been quite successful during the year ending September 30, 1867, as compared with the year just preceding, as shown by the following aggregates taken from the "tabular statement" appended to this report:

	1866.	1867.
Number of steamers inspected.....	2,796	2,765
Tonnage inspected.....	951,291	872,487
Pilots licensed.....	4,267	4,304
Engineers licensed.....	5,051	4,902
Lives lost by explosion.....	588	115
Lives lost by fire.....	23	114
Lives lost by collision.....	132	7
Lives lost by founder.....		353
Total of lives lost.....	743	589

It is proper to mention that the above statement includes, as nearly as can be estimated, the lives lost by the sinking of the Platte Valley and Mercury in the sixth district, explained in the report from that district; also those lost by the explosion of the David White in the tenth district, also estimated. This case has not as yet been examined.

No reports have been received from the districts of Norfolk and Galveston.

The steamers inspected are rather fewer than last year, a large number of steamers being laid up on the Ohio river and in some other districts, on account of the long continuation this year of low water. This has also some bearing on the number of pilots and engineers reported.

The board at the present session has reviewed its rules for the guidance of inspectors, with the view of promoting harmony in the operations of local boards, and have had under discussion many matters of interest pertaining to their own duties under the laws.

New rules have been established, and others modified, where experience had shown such changes to be necessary.

The operation and construction of locked safety valves required by the act of July, 1866, and now in extensive use, have been very fully discussed at the board. This will become, as experience in their use accumulates, a very valuable provision of law. Views have been exchanged on this and many like subjects of interest, which cannot but result in much benefit to the public safety, in the dissemination of the aggregated experience of so many inspectors, local and supervising, who it is to be hoped are, in their individual official capacities, earnestly seeking after scientific truth in aid of the humane objects of this service.

The reports of the several supervising inspectors, condensed from reports of local inspectors, is hereto appended, giving a detailed account of accidents to steam vessels within the several districts, to which we invite attention, as also to the tabular statement accompanying this report, exhibiting the labor performed by the several local boards, the loss of life from accidents to steam vessels for the year, together with all other useful or interesting information such as is embraced in previous annual reports.

In conclusion we would also respectfully ask your attention to the appended schedules, embracing the recommendations of this board as to the establishment of additional local boards, and the increase of compensation to certain boards of local inspectors, considered by this board necessary to the efficiency of this service.

All of which is respectfully submitted :

WM. BURNETT,

President Board of Supervising Inspectors.

Hon. HUGH McCULLOCH,

Secretary of the Treasury.

SCHEDULE.—*Salaries of local inspectors, referred to and recommended in annual report of board of supervising inspectors.*

Boards.	Present salary of each inspector.	Proposed salary of each inspector
San Francisco, Cal.....	\$1,500	\$2,000
Portland, Oregon.....	700	1,200
Portland, Maine.....	300	800
Boston, Mass.....	1,000	1,500
New London, Conn.....	500	1,000
New York, N. Y.....	2,000	2,000
New York, assistant inspectors.....	1,500	1,800
New York, clerk.....	750	1,200
Philadelphia, Penn.....	1,300	1,800
Baltimore, Md.....	1,200	1,800
Norfolk, Va.....	300	800
Charleston, S. C.....	500	1,000
Savannah, Ga.....	400	1,000
Mobile, Ala.....	1,000	1,500
New Orleans, La.....	2,000	2,000
New Orleans, clerk.....	750	1,500
Galveston, Texas.....	400	1,000
Saint Louis, Mo.....	1,600	2,000
Louisville, Ky.....	1,200	1,500
Nashville, Tenn.....	400	600
Cincinnati, Ohio.....	1,600	2,000
Wheeling, Va.....	500	1,200
Pittsburg, Penn.....	1,600	2,000
Buffalo, N. Y.....	1,200	1,800
Cleveland, Ohio.....	600	1,500
Oswego, N. Y.....	300	500
Burlington, Vt.....	300	500
Detroit, Mich.....	1,000	1,500
Chicago, Ill.....	800	1,800
Galena, Ill.....	1,000	1,500
Memphis, Tenn.....	900	1,500

SCHEDULE.—*New local boards and assistant inspectors, their salaries, location, &c.; referred to and recommended in annual report of board of supervising inspectors.*

Location.	To consist of—	Salary.
Evansville, Ind.....	2 inspectors.....	\$800 each
St. Joseph, Mo.....	2 inspectors.....	800 each
Albany, N. Y.....	2 inspectors.....	800 each
Appalachicola, Fla.....	2 inspectors.....	800 each
District of Puget Sound, W. T.....	2 inspectors.....	600 each
Saint Louis, Mo.....	1 assistant boiler inspector.	1,000

It is recommended that if the board of Evansville (as above) is established, the present board at Nashville be abolished.

FIRST SUPERVISING DISTRICT, (PACIFIC COAST,)

During the year ending August 31, 1867, there have been inspected by the local board at San Francisco 85 steam vessels, with an aggregate tonnage of 49,162 tons; 141 engineers and 63 pilots have been licensed at this port.

There have been inspected by the local board at Portland, Oregon, 34 steam-vessels, with an aggregate tonnage of 8,036 tons, 8 of these being in the collection district of Puget Sound; 31 engineers and 50 pilots have also been licensed by this board.

Aggregate tonnage of steam vessels inspected on the Pacific coast during the year 57,198 tons, showing an increase of 10,386 tons since last annual report.

There has been but one accident in this district by which life has been lost.

In October, 1866, the steam drum of the steamer *Julia* gave way soon after the steamer left the wharf at San Francisco, by which four of the crew were instantly scalded to death, and six more afterwards died from injuries received from the escaping steam. No passengers were injured, neither did any damage occur to the boat. This steamer was provided with four cylinder flue boilers, and the steam drum was of cylindrical form and placed vertically over the boilers, *and connected with each other. From this drum the engines were supplied.* The ends of the drum were flanged in the usual manner (as in the case of a boiler head) to receive the rivets which secure them to the cylindrical shell.

These ends were well braced, and it was found after the explosion that these braces had prevented the head from being blown completely out, although one or two of them were broken.

The explosion resulted from a portion of the flange of the lower end or head breaking off, and it was discovered that this flange had been defective and cracked on the inside at this point, the crack extending through the iron nearly to its outer surface, the iron retaining its original thickness.

It was held by the local board to be purely accidental, and that no blame could be attached to the engineers of the steamer, as the most careful scrutiny could not have detected the defect before it was developed as described. Such cracks in boiler flanges are no uncommon occurrence, but in general they are discovered by slight leakage, and are immediately remedied by patching over the crack, by which means the strength of the part is fully renewed. Unfortunately in this case there was no such warning of the defect, and the only remedy which can be suggested is superior bracing, instead of trusting to so great an extent to the strength of such flanges, which, when in place, it is impossible to inspect with any certainty that such defects will be discovered, even when they exist. These cracks are generally the result of bad workmanship in turning such flanges at the boiler shop, but cannot always be discovered upon the closest examination, and are only afterwards developed by the expansion and contraction of the parts when in use. The boilers and machinery of this district are generally in the highest state of efficiency, and of a character very superior to that which obtained but a few years back. Every year exhibits a marked contrast with former years in the substantial character and build given both to vessels and the machinery employed in propelling them, and when the complaints of the past are remembered, the comfort and security of ocean travel afforded by the present enlightened management of the ocean communication with San Francisco should be to every citizen of the Pacific coast a source of pride and congratulation.

WM. BURNETT.

Supervising Inspector, First District.

SECOND SUPERVISING DISTRICT.

During the year ending September 30, 1867, there have been inspected in the district of Philadelphia 218 steam vessels, with an aggregate tonnage of 48,697.73 tons; and 227 pilots and 297 engineers have also been licensed at that port.

There have been inspected in the district of New York 590 steam vessels, with an aggregate tonnage of 260,939 tons; and 475 pilots and 947 engineers have been licensed.

There have been inspected in the district of New London 71 steam vessels, with an aggregate tonnage of 46,508.13 tons; and 73 pilots and 97 engineers have been licensed.

There have been inspected in the district of Boston and Charlestown 84 steam vessels, with an aggregate tonnage of 42,973.91 tons; and 88 pilots and 151 engineers have been licensed.

There have been inspected in the district of Portland and Falmouth 33 steam vessels, with an aggregate tonnage of 14,486.41 tons; and 37 pilots and 52 engineers have been licensed.

The local board at Philadelphia reports that no accidents to steamers inspected in their district, causing loss of life, have occurred during the year; and only four casualties are mentioned in their report, viz: steamship Suwanee was lost on the 4th day of December, 1866, in her voyage from New York to a port in Mexico, with a cargo of arms and ammunition, during a severe gale off the coast of Florida, crew and passengers escaping in life-boats. On an investigation it appeared in evidence that the ship was too heavily laden, and that was the sole cause of her foundering; loss not ascertained by us.

On the night of January 7, brig John E. Mulford took fire while lying at her dock, and was damaged to the amount of \$2,000; supposed to be the work of an incendiary.

Tug George M. Griffin also was slightly damaged by fire while lying at her dock, no person being on board at the time; it was thought to be set on fire; amount of damage not ascertained.

Passenger steamer John Griffith was destroyed by fire while lying at her wharf, in the night, and was totally destroyed; loss \$2,500.

The steamer Mount Vernon, while lying at her wharf at Richmond, was slightly damaged by fire; loss \$500.

They report also that there is a general disposition on the part of the steamboat owners to comply with the steamboat inspection laws.

On the 3d of October, 1866, the steamship Evening Star was lost, with a large number of lives, in the Atlantic ocean, when off Tybee island, in a cyclone. As an official investigation of that disaster was made and published in the Secretary's annual report to Congress for that year, further allusion to the subject is unnecessary.

The steam tug Knickerbocker, while lying at the dock on the morning of the 12th of November, 1866, exploded her boiler. This vessel was duly inspected on the 17th day of April, 1866, the boiler being subjected to a hydrostatic pressure of 90 pounds and allowed 60 pounds of steam; the hull and boiler were at that time in good order. An investigation was held, and from the evidence adduced it appears that the engineer, Mr. Edgar J. Downer, was not on board at the time of the explosion, he having left the boat about twenty minutes previous; the explosion tore the boat literally to pieces, causing her to sink immediately. No person was on board at the time, and no person was injured. It also appears that the steam gauge was defective and sticky, but was supposed by the engineer to be sufficiently accurate; a survey was held on such parts of the boiler as were recovered, but from their long immersion no definite conclusion was arrived at as to the cause of the explosion. The engineer's license was promptly revoked for leaving his boat with no person to take charge of the engine and boiler in his absence; loss about \$10,000.

On the 23d day of November, 1866, the passenger propeller Pioneer, plying between New York and Port Jefferson, Stony Brook, Long island, shortly after leaving this port parted a rod which held the plugs in one of the tubes of the boiler, (said tube being defective;) the hot water was forced down through

the furnace, blowing the furnace door open, and fatally scalding the two firemen there on watch. The boiler was inspected about two months previous to the accident and allowed to carry 60 pounds of steam. The engineer states that at the time of the accident there was about 45 pounds of steam in the boiler. The probable cause is that the bolt was imperfect when the thread was cut, and fractured by excessive screwing; no other damage was done.

On the 22d day of January, 1867, the steam lighter *Enterprise* exploded her boiler while lying at the dock; this boiler was of the Dinsmore patent, of a vertical tubular kind, and was inspected on the 18th day of May, 1866, to a hydrostatic pressure of 90 pounds, and allowed 60 pounds of steam; the boiler was then in good condition and considered safe under a pressure of 80 pounds of steam. An investigation was held, and it appears from the evidence that the boat had just come up from Barren island; the river being much impeded by floating ice, the engineer deemed it necessary to carry a greater head of steam than was allowed by law. One witness testified that the engineer told him the ice was very bad in coming up, but that he got up 90 pounds of steam and put her through it. Experts were called in, who examined the boiler after the explosion, and testified that in their opinion a boiler of that construction and workmanship could not have exploded under a pressure of 60 pounds of steam. No indications of the water having been low could be discovered; the explosion took place immediately after the engine was stopped. The inspectors, after a careful examination, could come to no other conclusion than that the explosion was caused by an excess of pressure over that allowed. The engineer was acting without a license, it having expired on the 12th of December, 1866.

The propeller ship *Andalusia* left the port of New York on the 2d day of March, 1867. On the evening of the 3d instant she was discovered to be on fire; the apparatus was immediately set to work, but with no success. The fire originated in the forward hold, among the cargo, and spread with such rapidity that the crew and passengers were obliged to abandon her, which they did by means of their boats. Unfortunately, however, the passengers and crew who were in the forward port boat were precipitated in the water by (it is said) the breaking of the detaching hook at the stern of the boat, by which twelve lives were lost, two of whom were passengers. The vessel and cargo were a total loss, and estimated at \$250,000.

The propeller tug *Hattie C. Lawson*, while proceeding down the river on the 16th day of June, 1867, was discovered to be on fire, near the back connection of the boiler. The boat was then headed for the Jersey flats, but before reaching them the tug-boats *Margaret* and *Clifton* came to her assistance; they being provided with donkey steam pumps and hose, succeeded in extinguishing the fire in about fifteen minutes. Damage to deck and joiner work about \$800.

The steamer *Santiago de Cuba*, while on her passage from Greytown to New York, was stranded on the 22d day of May, 1867, on Absecom beach, about five miles south of Atlantic City, New Jersey. The cause of the disaster was thick weather and a strong southwest current. She had on board 315 passengers, six of whom, together with one of the crew, were lost by the upsetting of a life-boat in the surf. There was no property lost; the damage to the hull was slight, but very considerable to the machinery, especially to the water bottoms of the boilers, caused by the thumping of the vessel. She was got off on the 5th of June, and returned to this city on the 8th of the same month, placed on the dry dock, and her hull, engines, and boilers thoroughly repaired; and has since resumed her place in the line.

On the 4th day of September, 1867, the steamer *George Cromwell*, while on her passage between New York and New Orleans, went on a reef near Key West. The following account, by Peter S. Creighton, chief engineer of the steamer, is all that we have been able to gather, the witnesses having been absent

from New York until lately, and want of time since then preventing us from making the necessary investigation :

September 4, 1867.—Sea account—Breeze and passing clouds at 1 p. m.; passed Sombrero, 8 miles distant, at 4.20 p. m., ship being five or six miles distant from the reef, the wheel struck some object very heavily under water, carrying away the shaft, breaking steam pipe, stuffing-box, and dead-wood, causing the ship to leak badly; immediately started steam and hand pumps, then went to work stopping the leak by drawing canvas in around the shaft; the water then commenced coming through the dead-wood. I then started bailing the ship with barrels, in order if possible to keep her afloat until she grounded on the reef; with all these exertions the water gained on us at the rate of 12 inches per hour; I could not move my main engine without making matters worse about the stern."

The ship has since returned to this port, and a full investigation of the facts will take place at as early a date as possible. No lives were lost; loss of property not known.

On the night of September 19, 1867, the steamer Dean Richmond, while on her down passage from Athens, New York, was run into by the steamer C. Vanderbilt, then bound to Albany. The Dean Richmond was struck just forward of the boiler on the starboard side, the bow of the Vanderbilt penetrating nearly to the centre keelsons, and causing her to sink in almost 30 feet of water. The passengers were taken off by the C. Vanderbilt and Drew. No investigation has been made by the local board, on account of the witnesses wanted being engaged in the raising of the boat, and other press of business preventing the board from taking such action. The boat has subsequently been raised, but has not as yet been brought to New York. The body of one of the firemen was found upon raising the vessel. No other lives are as yet known to be lost; loss of property as yet unknown.

The steamboat Sylvan Stream, on the 17th day of July, 1867, while on her down trip from Harlem parted her rudder chain, and before the extra steering gear could be made available sheered toward the New York shore and struck a sunken wreck, causing the vessel to sink. The passengers were all safely landed without further accident. The cause of this was unavoidable. The vessel was raised and in about eight days from the accident resumed her regular trips. Loss of property not known.

The local board at New London, Connecticut, reports that nine boilers gave out under the hydrostatic pressure during the year. None of the ruptures were of a serious character; slight repairs were only needed. They also report several casualties to steamers during the same period. First, the steamer Commodore, of the Stonington line, which was lost on the shore of Long Island sound on the night of the 27th of December, 1866. Upon an investigation it appears in evidence that she left New York on that evening, on her regular trip from Stonington, with a light freight and a number of passengers; previous to the hour of sailing the weather had been very boisterous, with occasional showers of snow. The captain concluded to lay over and wait for a change, but about four o'clock the weather became more moderate, and the boat started on her regular time. Captain Curtis, without consulting his barometer, concluded that the weather would be fair, and acted accordingly; the wind, however, soon increased to a severe gale, and about half past 10 p. m. the steamer, refusing to mind her helm, broached to, and was thrown on her beam ends. In this condition she was driven by the wind across the sound, and came to anchor near Horton's Point, where she was soon found to be leaking so badly that it was necessary to slip her cables and beach her, to save the lives of the passengers, who were landed in safety. It appears, also, that in addition to her age, the steamer was of insufficient draught of water for sound navigation; she did not take hold enough for her length of keel and top hamper, and in very rough weather her rudder was sometimes not sufficiently immersed. To these facts, and to the captain's not be-

ing apprehensive of rough weather and prepared for it, I attribute the loss of the vessel in such a gale; which, although severe, was not more than any large steamer plying through the sound should be able to contend with. The Commodore's engine worked well, and held out; and although there appears to have been some insubordination in the crew owing to drunkenness, this was not manifest until after all the essential damage had been done.

It is proper that I should report that the Commodore was without a license when she was lost; certain requirements of the law not having been fulfilled, her license had been withheld by the local inspectors at this port. I desire, also, to observe that there appears to have been no person on board acquainted with the management of life-boats, a serious deficiency in the time of peril; to a provision against which I beg leave to ask the attention of the board. That there were not many lives lost by the wreck of the Commodore is due not in any manner to the strength of the vessel, or the provisions for the safety of her passengers. She furnished a striking example of what may be looked for in the case of many vessels, particularly in the coasting and inland navigation, which are kept in service by their owners long after they are unfit to encounter severe weather, in the hope that they may not meet it, and so escape damage. But it is against accidents and extraordinary weather that the law requires owners to protect their passengers, and this provision, I regret to say, they appear slow to make. Indeed, the tendency of some owners appears to be to disregard the laws in question as much as possible.

They also report the loss of the steamer *Pioneer* while on a whaling voyage to Hudson bay, on the 6th of July last, by being crushed in the ice. No particulars of this disaster can be given, as none of the crew have yet returned from the wreck.

They have reported, also, a slight damage to the boiler of the steamer *State* of New York, but the nature of the damage is not stated. They mention, also, a collision between the steamer *City* of New York and the schooner *New Haven*, resulting in the sinking of the latter; no particulars given.

The local boards at Boston and Charlestown, in their annual report, report the following casualties to steam vessels in their district during the year, viz:

The steamship *T. D. Wagner*, while on her voyage from Boston bound to Charleston, South Carolina, was, on the 20th October, 1866, totally destroyed by fire; no lives were lost; value of vessel said to be about \$100,000.

The steamer *City* of Bath, while on her voyage from Boston bound to Savannah, Georgia, with cargo and passengers, was totally destroyed by fire on the 10th of February, 1867, whereby twenty-two lives were lost. After a thorough investigation, (it appears in evidence, a synopsis of which is herewith annexed,) we have come to the following conclusion: First, that the fire originated in the coal bunker, on the port side. It appears in evidence that the coal passer on duty at the time was a young man who had never been to sea before this trip; he was sea-sick, and unable to perform his duty—in fact, more dead than alive, from the effect of sea-sickness. He had been on duty about half an hour when he, or the man who went to relieve him, discovered the fire in the bunker on the side next to the boiler; and Mr. Donavan and Mr. Toby both testify that when they went into the bunker the fire was confined to that side next to the boiler, and covered a space of five or six feet around, and appeared to be four or five feet up from the platform. It is known that the lamp used in the bunker was a flat tin one, about two inches deep and about the same in width, and four inches long, in which lard oil was used. This lamp had a wire handle, with a projecting spur about one inch long, which was thrust into the seams of the plank, so as to suspend the lamp high enough upon the side to throw light on the coal heap, and moved in as the coal was used. The flame of this lamp must have been very near the plank when the ship was on an even keel, and perhaps in direct contact when she had a list to port. It is well known that all of the

wood-work within a radius of six or eight feet of the boiler is always in a highly inflammable state from the heat, and a fire once lighted almost instantly envelops everything that is wood near the boiler.

The young man Barrett, the only person in the bunker, was evidently too sick to be conscious of danger and prompt to act, and when Donovan and Toby discovered the fire it had made such progress that the two buckets of water which they succeeded in throwing on it did not check it materially, and they were obliged to leave the fire room. By this time all hands were now on deck, and an unsuccessful attempt was made to start the steam pump, but the fire had made such progress that the valve to start the pump could not be reached. The only means now left for extinguishing the fire was the forward pump and buckets, both of which were brought into requisition, and continued in constant use until 4 a. m., when the fore hatch blew off with great force, the flames bursting out upon the men, driving them from the pump. The order was now given to lower the boats, two being on cranes and one on the forward house. Mr. Mead, the first officer, superintended the launching of the latter, a metallic life-boat, and succeeded in getting her safely over the side. The four survivors succeeded in getting into this boat, and remained alongside of the ship fifteen or twenty minutes, and while there the wooden life-boat, which was buoyed by cork, was lowered from the same side and went past them. They heard voices, but could not see who was in her. They say three others—Clark, Mehan, and Hamilton—afterwards got into their boat, and they were played astern by some one on deck, when they remained until some one on board the ship cast them off, and told them to keep within hail. Captain Coney had inquired of them if they had any sailor-men in their boat, and was told they had not. Why he should cast them off without putting on board some one used to boats is difficult to determine, and we are inclined to the belief that this boat was either accidentally or purposely let go without Captain Coney's order, and before he had all the arrangements made for leaving, for when he left his own boat and came on board of theirs, he upbraided them, and said to Donovan, "You have been the means of drowning six or seven men, by leaving the ship." The captain's boat was also a metallic life boat, but very inferior to the one the men had. It was full of water, and contained Captain Coney, Mr. Bacon, second mate, Mr. Sagar, the pilot, Mr. Talbot, the steward, and the dead bodies of Mrs. Donble and child. It was about 8 a. m. when they fell in with the captain's boat, and took on board the four above named, making in all eleven now in this boat. They then went back to the burning ship to see if they could get any tidings of the missing wooden boat, but could not, and the captain then headed the boat to the westward to make for the land. They rowed for an hour and a half, when they discovered a schooner bearing down towards them. It proved to be the *Laura S. Watson*. In attempting to get alongside of the schooner the boat was capsized and all hands were thrown into the water. Captain Coney and Mr. Clark, second engineer, did not recover the boat, Clark being drowned, and the captain, who had on a life-preserver, floated out of sight. The other nine clung to the sunken boat, until one by one they became exhausted and dropped off, those on board the schooner in the mean time doing all in their power to save those in the water; and finally, after nearly four hours' exertion, they succeeded in saving four out of the eleven, the only persons known to have been saved out of the twenty-six on the steamer. Seven were drowned by the upsetting of this boat, namely, Captain Coney, Mr. Sagar, the pilot, Mr. Bacon, second mate, Mr. Clark, second assistant engineer, Mr. Talbot, the steward, Mehan and Hamilton, coal passers; Mrs. Donble and child having been left dead in the abandoned boat. What took place alongside of the steamer after the survivors left is known only by what was told them by the captain and steward. The captain tells Donovan that six or seven were drowned alongside of the ship, and the steward tells Toby that Calden and Wiggin were drowned getting into the

boat. If there were seven drowned alongside the ship, the four taken out of the boat, together with Mrs. Donble and child, made thirteen, half of the whole number on board. It would be unreasonable to suppose that Captain Coney, after coolly and deliberately making all the necessary arrangements for leaving, giving details as to bread, water, hams, &c., should then send away two boats, either of which would carry safely twenty men, with but seven in one boat and six in the other, leaving thirteen to go in the smallest boat of the three. Of the seven in the engineer's boat not one had any knowledge of the management of a boat, and it is not known who was in the wooden boat. It will be remembered that the pilot and second mate were with the captain. Mr. Calden and Mr. Wiggin were lost getting into the captain's boat, so that there was no officer except the mate that could have been with them in the wooden boat, and it is hardly possible that this officer could have been left in this boat, as he was engaged in getting the engineer's boat over at the same time that the wooden boat was being lowered. From the evidence and the circumstances we think it fair to conclude that the two boats left the ship without the captain's knowledge, leaving him and all of his officers and the three passengers to go with the small boat. In conclusion we believe that the loss of life was not for the want of boats, for they had enough to save double the number of persons there were on board, under almost any circumstances, had not the men who were ignorant of their management become frightened and run away, exposing themselves to almost certain destruction, and leaving their officers without suitable means to save themselves and passengers.

The fire was undoubtedly caused by carelessly suspending the lamp against the side of the coal bunker, as all of the evidence goes to show that Captain Coney and all of the officers licensed by us performed their duty well. But it is becoming more and more apparent to all interested in the steam navigation that the class of men employed as firemen, coal passers, deck hands, &c., are a careless, reckless set, shipping for a single trip, for some other purpose than their pay. Many of them are shipped by their own associates, (the captain or agent never seeing them only to pay them,) too ignorant to realize danger or guard against it, entirely regardless of the owner's interest, and so ignorant of the importance of discipline that when the ship and themselves are overtaken with danger they destroy the means provided for the safety of both. The remedy in this matter lies with the captains and owners, by employing a better class of men, making their own bargains with them, giving them to understand that their situations are permanent if they perform their duty faithfully, and that they are in line of promotion for good behavior; thus making them feel an interest in the success of the business in which they are engaged.

They mention also a serious accident which occurred on the night of the 29th of May last to the machinery of the steamer Old Colony, while on her passage from Newport, Rhode Island, to New York city, by the breaking of the gibb in the strap of the crank pin, thereby liberating the crank end of the beam and throwing the whole power of the engine (which was on the down stroke) upon the unconnected piston, which descended with great force through the bottom of the cylinder and condenser, crushing everything before it. No lives were lost or persons injured; loss to the steamer will be upwards of \$75,000.

By the act of July 25, 1866, all steamers were required to have attached to their boilers one or more locked safety valves, the same to be adjusted and locked up by the inspectors. Also that all sea-going steamers should have their life-boats required by law provided with suitable disengaging apparatus, &c. In regard to these provisions we have to report that nearly every steamer in our district has been provided with said safety valves, and nearly all of them are now adjusted and locked up. And in regard to said life-boats, all steamers belonging to our district requiring said disengaging apparatus now have such apparatus upon every one of their life-boats.

I would remark that, with very few exceptions, there is manifested by the owners and masters of steam vessels in our district a ready compliance with the laws relating to steam vessels.

In conclusion, I would respectfully add, in addition to the foregoing report of casualties in this district, the lamentable loss of the steamship *Evening Star*, on the morning of the 3d of October, 1866. A printed report of the case is herewith enclosed, which I desire to have printed in the annual report of the proceedings of the board of supervising inspectors.

I have also to add that a great amount of additional labor has been performed by the local boards in this district during the year, to carry into effect the third section of an act of Congress approved July 25, 1866, requiring "locked safety valves" to be placed on the boiler of every steamer in their respective districts, and to carry out the instructions of the department in regard to locks for the same. I have been repeatedly requested by the local board to be relieved from the responsibility of accounting to the manufacturers. Their duties are not only to lock the valves, but to collect the money for the same and pay it over to the manufacturers; this latter takes a very considerable portion of their time. In very many instances those bills are not paid on the steamers, but have to be collected at the different steamboat offices, and often have to be called for several times before collected; it also makes the local inspectors responsible for all bad debts. In my opinion this is wrong, and they should be relieved from the collection of such bills, and such collection devolve upon the persons that furnish the locks and are benefited thereby. There has been a disposition shown on the part of a few owners not to pay such bills, they saying that they have complied with all the requirements of the law in placing locked valves on their boats; and if the United States government wish the valve secured from interference, it should be done without further additional expense on the part of the owner.

WM. BRADFORD,

Supervising Inspector, Second District.

THIRD SUPERVISING DISTRICT.

During the year ending September 30, 1867, there have been inspected in the district of Baltimore 125 steam vessels, with an aggregate tonnage of 39,261; and 170 pilots and 199 engineers have also been licensed at that port.

There have been inspected in the district of Charleston, South Carolina, 29 steam vessels, with an aggregate tonnage of 4,175 tons; and 52 pilots and 48 engineers have also been licensed at that port.

There have been inspected in the district of Savannah, Georgia, 31 steam vessels, with an aggregate tonnage of 5,075 tons; and 64 pilots and 70 engineers have also been licensed.

There have been inspected in the district of Norfolk, Virginia, 50 steam vessels, with an aggregate tonnage of 5,878 tons; and 77 pilots and 66 engineers have also been licensed at this port.

The aggregate for the districts of Baltimore, Norfolk, Charleston, South Carolina, and Savannah, is as follows: steamers, 235, with a tonnage of 54,389 tons; pilots licensed, 356, and engineers, 383.

The following casualties have occurred in this district: the steamer *Kingfisher*, of the Baltimore and Charleston line, sprung a leak at sea on the night of the 13th of November, 1866, and went down with her machinery in good condition and working when the ship sunk; no lives lost; loss, \$100,000.

The steamer *Thomas Kelso*, on her regular trip from Baltimore to Norfolk, Virginia, on the night of the 8th of December, 1866, near the Wolf Trap, collapsed her steam chimney, and by this disaster nine persons lost their lives.

This case was specially investigated by the supervising inspector, William Burnett, by order of the honorable Secretary of the Treasury, and his report is now on file at the department in Washington; the cause of the disaster was stated in the report to be a defective construction of the steam chimney, and insufficient and improper bracing of that portion of the boiler.

The steamers Wilson Small and Mary Augusta collided on the night of the 9th of August, near Poplar island; the former sunk in a few minutes, carrying down two colored girls, who were passengers, and one fireman; an investigation disclosed the fact that the Mary Augusta was in charge of an inexperienced man as pilot, and who had no license. The Mary Augusta was also without signal lights, which doubtless deceived the Wilson Small as to her course; loss, \$15,000.

The steamer Croton, belonging to Charleston, South Carolina, was lost at sea in May last. The local board at Charleston had refused her a certificate in consequence of her unseaworthiness, and there being no dock of sufficient capacity to receive her, gave her permission to proceed to New York for repairs.

The steamer Kate, a passenger vessel, took fire while under repairs and was totally destroyed; no one was on board at the time; loss, \$40,000.

The steamer Y. B. Vance, a small iron vessel, was overturned in a squall by the schooner which she was towing at the time, getting under the steamer's guards; by this accident seven persons were drowned; loss, \$2,500.

The steamer Andalusia, belonging to New York, was destroyed by fire on her trip to Charleston; the fire in all probability originated in the cargo; by this accident twelve lives were lost.

The steamer Eclipse exploded her boiler on the Savannah river, on the 30th of December, 1866; by this disaster five lives were lost. The result of an investigation disclosed the fact that the man who had charge of the engine at the time was an inexperienced engineer and had no license from the inspectors; he was killed by the explosion. The cause of the explosion was the deficiency of water in the boiler.

The steamer Forest City, a freight steamer, exploded her boiler; loss, \$15,000.

The steamer General Shepley, a passenger steamer, burnt; loss, \$12,000.

The steam tug Wedgeon burnt; loss, \$10,000.

The steamer Tamening, a passenger steamer, sunk; loss, \$18,000.

The steamer Clara Bell, a freight steamer, snagged; loss, \$4,100.

The local board of this district have rendered no statement of the cause of accidents which have occurred to these five last-mentioned steamers.

The local board of the district of Norfolk, Virginia, have failed in sending any statement of the last year's proceedings.

The above constitutes all I have to report in the third supervising district.

GEORGE W. MORRIS,
Supervising Inspector Third District.

FOURTH SUPERVISING DISTRICT.

There have been inspected by the local board at St. Louis 141 steamers of all classes, with 60,541.41 tonnage; by the supervising inspector, 31 steamers, with 4,104.54 tonnage; total in the district, 172 steamers, 64,645.94 tonnage.

There have been licensed 479 pilots by local board; 21 pilots by supervising inspector; 362 engineers by local board; 31 engineers by supervising inspector; in the district, 893 licenses issued.

The report of the local board shows quite a large loss of property and, I regret to say, several lives; still the loss of life has been less than in former years.

The steamer Mollie Dozier was lost by striking an obstruction in the Missouri river, October 3, 1866; boat valued at \$75,000.

The Steamer White Cloud was lost by striking the wreck of a steamer near the harbor of St. Louis, February 13, 1867; loss of boat and cargo valued at \$250,000.

The steamer Denver City was burned May 16, 1867, at the wharf at St. Joseph; boat valued at \$45,000.

The steamer Nora was sunk May 28, 1867, near Omaha; loss, \$75,000.

The steamer J. H. Trover was lost by being stranded and abandoned, 300 miles below Fort Benton, Missouri river, June 21, 1867.

The most serious casualty that occurred in the district during the year was the sinking of the steamer Governor Sharkey, June 21, 1867, in the harbor of St. Louis, by which several lives were lost by drowning; the number could not be ascertained from the fact that the boat was just starting from the port at midnight with a large number of laborers on board, and they had not yet been registered. Upon investigation by the local inspectors it was ascertained that the boat sunk from being overloaded, and not through the fault of any licensed officer on board of said steamer.

The steamers Yellowstone and G. W. Graham were destroyed by fire July 11, 1867, while lying at the wharf of St. Louis.

The following steamers have gone out of use by being dismantled. Steamer Edward Walsh, May 2, 1867; steamer St. Croix, June 5, 1867; steamer J. C. Swaz, June 13, 1867; steamer Atlantic, June 13, 1867.

Loss of life and injuries by explosion and escape of steam.

February 18, 1867, on board the steamer Lady Gay, the engineer lost his life by the breaking of a cylinder head.

June 19, 1867, a passenger was scalded and afterwards died from the effects caused by the bursting of a steam pipe on steamer Pauline Carrol.

August 5, 1867, a flue collapsed on board steamer Gem, on the Illinois river, by which the lives of two of the crew were destroyed.

September 27, 1867, the independent or nigger boiler on the steamer Illinois exploded while lying at the wharf at St. Louis, injuring two persons.

Six boilers have given way under hydrostatic tests, and three have been condemned from further use.

The license of one engineer has been revoked, the license of one pilot has been revoked, and the licenses of four pilots have been suspended.

I do not feel like closing this report without bearing testimony to the skill and ability of the western steamboatmen in their various duties the past year, and the willingness on the part of the masters and owners of steamers to comply with the requirements of the steamboat laws.

In this district there are some 3,300 miles of river navigable for steamers, most of which is included in the Missouri river, which river, owing to the nature of its obstructions and the muddy character of its waters, is very difficult for navigation. Since the first of March over forty steamers have left the port of St. Louis bound for Fort Benton, a distance of thirty-one hundred (3,100) miles, all of which, with two exceptions, have returned, making prosperous voyages. In all the above fleet no loss of life has occurred by accident, under the control of the licensed officers of the vessels.

DANIEL G. TAYLOR,

Supervising Inspector Fourth District.

FIFTH SUPERVISING DISTRICT.

Within the year ending October 1, 1867, there have been inspected in this district ninety-eight steamboats, as follows, viz: thirty-six passenger, twenty-six freight, fifteen tow, and twenty-one ferry, with an aggregate tonnage of

13,820 tons. But one accident has occurred within the year from the effect of steam. The steamer *Lansing* was employed to run between Port Byron, Rock Island, and Davenport, over the upper rapids, to transport railroad passengers. On the morning of the 13th of May, on her up trip, she landed at Hampton for the purpose of taking on wood and passengers; some delay occurred as she was leaving the landing from the effect of wind blowing on shore at the time of this delay, and when all hands were at work helping to get her off her boilers exploded with terrific force, killing six persons, and seriously injuring six others, leaving the boat a perfect wreck. As soon as possible thereafter the local board of the district made a searching investigation into the facts; a report of that investigation was published at the time and is still on file in the office of the inspectors, this being a part of the same report. The investigation showed the boat equipped in all respects in accordance with the law. Her boilers, engines, and doctor were in apparent good order. Her engineer on watch at the time held a first engineer's license, and was considered a good, careful man; he, however, could give no satisfactory explanation for the explosion, supposed everything was in perfect order, and that the boilers contained an ample supply of water. But from the terrific force of the explosion and the small showing of steam and water after the same, almost instantly subsiding, like the firing of a cannon, we conclude the boilers were destitute, or nearly so, of water; that the engineer was deceived in the action of his pumps. His license was revoked, and has not since been renewed, and the United States attorney in Chicago was informed of the result of the investigation.

Within the year one hundred and fifty-four pilots and one hundred and fifty-eight engineers have been licensed. The tabular report will indicate the grade of the same.

On the various lines of steamers running between St. Louis and St. Paul, there have been transported 225,000 passengers without loss of life, save in the single instance of the explosion of the steamer *Lansing*.

The local board report that on the 10th day of April they condemned the boiler of the steam propeller *Alex. Gordon* as in violation of section 4 of the act of July 25, 1866. Also, on the 8th of May applied the pressure to the boiler of the steamer *Imperial*, ordered new steam pipe, the one in use being defective and hazardous to life. Also, on the 9th of May condemned the boiler of the new steamer *Ellen Hardy* as in violation of section 4 of the act of July 25, 1866. Also, on the 10th of May, the steamer *Julia*, while ascending the Minnesota river, at a point a few miles below Mankato, struck a snag and sunk, the boat being a total loss; valued at forty thousand dollars. I am happy to state that no lives were lost, nor was any blame attached to the pilot or any officer of the boat. Also, condemned the boiler of the new steamer *Hiram Price*, for the same reason as the others, in violation of section 4, act of July 25, 1866. Also, on the 22d of June the steamer *Bannock City*, while lying at the bank in a fog, was run into by the steamer *Northern Belle* and damaged to the extent of one thousand dollars. We could not get evidence sufficient to suspend or revoke the license of the pilot. The damages were amicably settled by the parties interested.

On the 6th day of September the pressure was applied to the boilers of the steamer *G. H. Gray*, when she was ordered to repair.

On the 7th of September the steamer *Burlington*, while ascending the Mississippi river, at a point one mile above Wabashaw struck a stump deposited in the channel by the recent high water, and immediately sunk; her stern lies in twelve feet of water; efforts are being made to raise her. No lives were lost, neither was any blame attached to the pilot or any officers of the boat. She was a northern line steamer, one of the best upon the river, valued at eighty thousand dollars.

Quite a number of new boats have been condemned for the reason that their boilers were not in accordance with the law of July 25, 1866.

With regard to locks for safety valves, we have never used any in this district, but the one manufactured by Thompson & Co., New York, in accordance with a resolution of the board adopted at a special meeting of the same in Boston, July, 1866.

We only commenced putting government valves upon our boilers last spring; at present there is but one valve upon each boat. We adopted the plan of not locking them till all parties interested were satisfied with the working of the same. This plan we have found to work well. It enables the engineers to thoroughly understand the working of the valve, so that when it is re-examined and locked we have no further trouble with it. We now have between sixty and seventy valves on the boilers, all of the passenger boats being supplied.

It is to be hoped that this benevolent law, when fully understood and put in practice throughout the country, will have the effect Congress intends it should have—safety to life and property.

The existing laws for the protection of life and property in vessels propelled in whole or in part by steam seem wisely calculated to accomplish the most important and desirable objects. The commerce of the country and the officers under the law have become familiar with its provisions, and it only needs to be executed promptly, in letter and spirit, to secure what the framers and the public good demand. Any further amendments of the law, except in such respects as actual experience may demonstrate to be necessary, would not be likely to secure any practical purpose.

Before closing this report, I must be allowed to express my thanks to the local inspectors of my district, and to the owners and officers of the steamers generally, for their willingness at all times to conform to the requirements of the steamboat law.

CHARLES D. STEPHENSON,
Supervising Inspector Fifth District.

SIXTH SUPERVISING DISTRICT.

In this district the local board at Louisville have inspected sixty-one steamers, having a tonnage of seventy-seven thousand one hundred and seventy-eight tons, and have granted licenses to one hundred and ninety-three pilots and one hundred and eighty-three engineers.

At Nashville the local board have inspected twelve steamboats, with a tonnage of eighteen hundred and eighty tons, and have licensed forty pilots and twenty-three engineers.

At Memphis the local board have inspected forty-seven steamboats, with a tonnage of twelve thousand three hundred and ninety-six tons, and have granted licenses to one hundred pilots and one hundred and thirty-two engineers.

The supervising inspector has, at Evansville, Indiana, inspected twenty steamboats, and licensed thirty pilots and thirty-four engineers. Tonnage of steamboats, three thousand eight hundred and thirty-three. In this district there have been but few casualties, and these of a very trifling consideration, except the case of the Platt Valley, sunk by striking the wreck of a sunken gunboat near President island, Mississippi river, by which accident a number of lives were lost; also the steamer Mercury, sunk in the "cut-off," between White river and Arkansas river, which also resulted in the loss of several lives. The particulars of these two accidents cannot be given at this time, as the local board at Memphis unaccountably neglected to make any report on these cases, and the same will now have to lie over until next annual report.

The total amount of tonnage in the district is forty-four thousand two hundred and sixty-nine tons.

The total number of licenses granted to pilots is three hundred and sixty-three, and three hundred and seventy-two to engineers.

The owners and officers of steamboats are exercising more than usual diligence, and only want to know the law to obey it.

J. V. GUTHRIE,
Supervising Inspector Sixth District.

SEVENTH SUPERVISING DISTRICT.

During the year ending September 30, 1867, 156 steamers of all classes, measuring 39,812 tons, have been inspected at Pittsburg, Pennsylvania; 61 steamers, measuring 8,630 tons, have been inspected at Wheeling, West Virginia; and 121 steamers, measuring 38,291 tons, have been inspected at Cincinnati, Ohio—making an aggregate of 338 steamers, measuring 86,733 tons, which have been inspected during the year. Of the above boats 147 are passenger, 48 ferry, 120 towing, 15 canal, and 8 freight steamers.

The local board at Pittsburg have issued certificates of license to 271 pilots and 265 engineers. The local board at Wheeling have issued certificates of license to 97 pilots and 106 engineers. The local board at Cincinnati have issued certificates of license to 252 pilots and 251 engineers, making a total of 1,242 officers who have received license during the year. The local board at Pittsburg revoked the license of one engineer, suspended three, and refused to renew the license of one—cause, intemperance; also suspended the license of two pilots. The local board at Wheeling revoked the license of one engineer and refused license to one engineer and two pilots. The local board at Cincinnati suspended the license of two pilots, refused license to three, and refused license to one engineer for violation of law. The passenger steamer Pine Bluff was destroyed by fire December 16, 1866, while lying in the mouth of the Licking river; loss, twenty-eight thousand dollars. The towing boats Dick Fulton No. 3 and Dolphin were destroyed by fire on the night of April 11, 1867, while lying at the Pittsburg wharf; origin of the fire unknown; loss \$70,000. The tow-boat Alex. Chambers collapsed a flue in her starboard boiler, April 18, 1867, while lying at Dam No. 1, in the Monongahela river, scalding one fireman so badly that he died a few days after. The cabin was burned off of the tow-boat Petrel, August 5, 1867, while lying at the Cincinnati wharf; loss, \$1,200. The steamer Mary Erwin was sunk at Rising Sun by backing on a log; was soon raised again; loss, \$1,200.

In closing my report of steam marine proceedings in the seventh district during the year, and considering the large amount of business transacted therein, it affords much satisfaction to state that but a single death occurred by explosion or other casualty. When we take into view the extent of the river coast in this district, (over one thousand miles,) on which 400 steamers ply, of which 338 have been inspected therein, I doubt whether the same freedom from accident or loss can be shown by any land route of the same extent in the country; for this great safety we owe much to an all-wise and overruling Providence, and the improvements in steam boilers, valves, and other appliances; the co-operation of skilful engineers, pilots, and other officers, affording the business and travelling community an exemption from loss and accident almost without parallel.

JOHN S. DEVENNY,
Supervising Inspector Seventh District.

EIGHTH SUPERVISING DISTRICT.

In offering my annual report of the operations of the steamboat law in the eighth district for the year 1867, it may not be improper, in the first place, to state that the different local inspectors in my district have, so far as I know, discharged their official duties with commendable judgment, faithfully executing the laws and acting in perfect accord with the supervising inspector, with the kindest feelings existing among them, each endeavoring to discharge his duties for the best interest of the country.

There have been inspected in the eighth district the past year 291 steamers, with an aggregate tonnage of 53,559 tons, the fees for inspection of the same amounting to the sum of \$8,978 38.

There have been 994 pilots and engineers licensed during the year, the fees amounting to \$9,340, making for both the inspections and licenses the sum in aggregate of \$18,919 38.

The local board at Chicago have reported 152 steamers as inspected by them, with an aggregate tonnage of 23,634 tons, the fees amounting to \$4,551 80; 194 engineers and 200 pilots have been licensed, the fees derived from this source amounting to \$3,940—making in all the sum of \$8,491 80. Salaries of inspectors \$800 each.

Of the above the local board for the district of Detroit have inspected 139 steamers, with an aggregate tonnage of 29,922 tons, the fees of which amount to \$4,427 58.

Two hundred and seventy-two pilots and 294 engineers have been licensed, the fees of which amount to the sum of \$5,660, making in all the sum of \$10,087 58. Salaries of inspectors \$1,000 each. The supervising inspector has licensed 16 pilots and engineers, the fees amounting to \$340. Twelve steamers have gone out of service, with a tonnage of 3,330 tons.

The operation of the steamboat law for the past year, so far as passenger steamers are concerned, has been very satisfactory, no passengers, so far as I am informed, having been injured in my district, either by explosion or escape of steam, collision, or otherwise. There has been one collision only of serious character; that was between the steamship Milwaukee and propeller Lac la Belle, in St. Clair river, Michigan, November last, by which the latter was sunk, proving a total loss; one engineer and a fireman supposed to have gone down with her; the passengers escaped in safety.

This seems to be one of those singular cases of accident having no reasonable excuse for its occurrence; yet, by a kind of fatality that appears sometimes to follow one, the steamers, in plain view of each other, with their signal lights burning and the officers of each boat on duty, with seeming madness and the speed of an arrow, rush headlong into each other, one cutting into the other full forty-five feet, and sinking her in three or four minutes. The case was investigated by the local board at Detroit, and the license of the pilot on the Milwaukee was revoked, and from there the case was appealed to the supervising inspector, who, after careful investigation, restored him to his position.

There are some circumstances in the position in which these steamers were placed that may offer a useful lesson for the conduct of future pilots finding themselves in similar positions; therefore, as a lesson of usefulness, I propose to give somewhat in detail a description of it.

Early in the morning of the 23d of November last the Lac la Belle was passing downward in the St. Clair river, there perhaps a thousand feet wide, without any obstructions to prevent her free passage; at the same time, about three miles away, the steamship Milwaukee was passing upward, or in the opposite direction; about midway between the steamers lay a long bend in the river something like an ox-bow; the tongue of land running out was low, marshy ground, with nothing to obstruct the plain view between the two boats; each boat pass-

ing along its own way of the bow toward the final bend, and very nearly in the same direction the *Lac la Belle* showing only her white and green lights, which would naturally be understood by the other boat that she intended to pass over to her left; while the *Milwaukee* showed only her white and red lights, which would be understood by the other that she intended to pass to the right hand; therefore, seeing the *Milwaukee* with the red light going over, the *Lac la Belle* closely hugged the shore around the bend; again the *Milwaukee*, seeing the other with the green light going over, she also in like manner hauled close in to the same shore, in the mean time ascending the river in a current of three or four miles an hour; she was desirous of keeping out of it by passing to the left, and accordingly, with that purpose in view, she sounded two whistles as the signal that she intended to take that side. This was sworn to by seven of the officers and crew, while, on the other hand, some of the officers of the *Lac la Belle* swear that she did not sound but one blast of the whistle, and others that she did not sound any. Again, some of the officers of the *Lac la Belle* swear that they sounded one whistle; that they intended to go to the right, and hearing no answer, they sounded another single blast of the whistle, to which no reply was given. A great deal of conflicting testimony was given on the trial, but from all that could be gathered it would seem plain that the *Milwaukee* sounded two blasts of the whistle, and the other two single blasts, but which were too near to each other to be understood as single ones. When the boats came around the bend, showing each the green and red lights, their dangerous position was apparent. Instantly the *Milwaukee* sounded her whistle one blast, to say she would pass to the right, rang the bell to stop, and then instantly reversed the engine, and ordered to "back strong," the engines backing at the time of the collision. The *Lac la Belle*, seeing a collision imminent, then close in shore, closed in still more and exposed her broadside, when they came together, the *Milwaukee* cutting into her forty-five feet, sinking her in three or four minutes; during the whole time the *Lac la Belle* did not slacken her speed or stop her engine.

There have been five explosions of boilers on tug and freight boats, two of them of a serious character, of which the tug *W. K. Muir* came down the *St. Clair* river a mile or two below *Port Hudson*, having a sail vessel in tow; the captain, wishing to pick up another or two to finish his tow, had stopped for the purpose of casting loose from the vessel to return for the other vessels. At this time the second engineer was turned in under the desk in the stern of the boat, and heard some one try the water in the boiler; it sounded to him like low water. Immediately the engineer in charge ordered the fireman to haul his fire, and at the same time the captain rang the bell to go ahead. The engineer says, "I cannot just yet," or "will as soon as I can." The captain replies, "The vessel will be on to us—go ahead!" The engineer started the engine, which, as the second engineer states, made three revolutions, when the boiler exploded with terrific violence, blowing everything to pieces, so that no vestige remained, killing the captain, mate, first engineer, fireman, and three others, wounding and scalding severely four others, only one escaping uninjured. Although it is a month since the occurrence, nothing has yet been found of any of the bodies, boat, or engine, except a few fragments of the cabin which floated ashore.

Meagre as the above statements may be, there seems to be little if any question that the cause of the explosion was low water in the boiler.

The engineer, no doubt, from practice and experience, could tell very well the sound made by a try-cock, either with or without water. Then again the order by the engineer to "haul the fire" would indicate low water, and that the engineer had become aware of it; and again, when the engineer hesitated to start the engine on the first order of the captain, would indicate that the engineer feared the consequence that would inevitably result from starting the engine; but when told that the vessel would be into them, it overcame his resolution, and

the fatal step was taken. The above, no doubt, is all the testimony that can ever be obtained.

The boat had been inspected, the boiler found in good condition, and had been supplied with a lock-up safety valve. The engineer held only a license as "second engineer of a tug-boat," but had been by the officers, contrary to the expectation of the inspectors, placed in charge. This practice of hiring a second-class engineer to do a first engineer's duty has often been practiced, and should be promptly punished when found out.

The tug-boat A. Johnson exploded her boiler in Saginaw river on the 17th of July, killing four persons and sinking the boat in a moment. This boat had not been inspected, but was an entire new boat, with new boiler. The cause probably was from low water, the engineer being deceived by the foaming so often experienced in new boilers.

The propellor Trader exploded her boiler on Lake Huron the 8th day of November, 1866, killing two persons. The crown sheet of the furnace was crowded down, letting the steam escape, turning the boiler upside down, and landing it on deck forty-five feet away from its bed. It was a new boiler and had not been inspected. The cause was no doubt from low water in the boiler.

The River Queen had her steam pipe blown out of the sleeve joint and scalded two persons, which proved fatal.

The tug-boat Relief exploded her boiler, but no persons were injured.

In the district of Chicago the steamer Barbour blew her steam pipe out of the sleeve joint, killing one person. These are all the accidents reported in this district for the past year.

Several engineers and pilots have been prosecuted and fined for acting without license, and practicing in higher grades than their certificates permitted.

In closing this report, I cannot but again express my thanks to steamboat owners, engineers, and pilots for the cheerful and prompt manner in which they have complied with the requirements of the law.

ALFRED GUTHRIE,
Supervising Inspector, Eighth District.

NINTH SUPERVISING DISTRICT.

I have to report that two hundred and fifteen steam vessels of all classes, with an aggregate of seventy-seven thousand five hundred and nineteen tons burden, have been inspected in the district during the year ending with September 30, 1867.

Of the above-named inspections, the service thereof was performed by the local boards of the following named ports, to wit:

	Vessels.	Tonnage.
Board at Buffalo	118 steamers.	47,640
Board at Cleveland	66 steamers.	21,393
Board at Oswego	15 steamers.	3,577
Board at Burlington	16 steamers.	4,959
Total inspection in district	215 steamers.	77,519

Three steam vessels belonging to this district, and inspected last year, with an aggregate of two thousand three hundred and eighty-one tons burden, have gone out of service during the past year, under the following circumstances to wit:

The steamer Lac la Belle, of 1,187 tons, belonging to the Cleveland district, was lost by collision.

The steamer Wisconsin, of 417 tons, belonging to the Cleveland district, was lost by fire.

The steamer R. W. Sherman, of 777 tons, belonging to the Burlington district, was withdrawn from service.

The Lac la Belle collided with the steamer Milwaukee in the St Clair river on the 23d day of November, 1866, involving the total loss of the first-named steamer and her cargo, together with the lives of two of the crew of that steamer. This disaster happened in the waters of the eighth district, and the inspectors in that locality investigated the case, and the result of their inquiry in the matter forms a part of their annual report. The loss of property by reason of the above-named accident is reported by the local board at Cleveland to be \$163,000, vessel and cargo.

The Wisconsin was burned on the night of the 21st day of May, 1867, on Lake Ontario, near the head of Grenadier island. This steamer was bound westward from Ogdensburg, with passengers and freight, and was first discovered to be on fire in the hull near the back head of the boiler. The fire pumps and buckets were immediately brought into use, but the flames spread so rapidly that all hopes to save the vessel were soon abandoned, and the vessel being not far distant from the shore, her head was turned in that direction.

The engineer was driven from his engine room by the flames, and leaving his engine running he proceeded to assist in clearing away the small boats, and getting them in readiness for launching, with their complement of passengers therein, in the event that the engine should stop running before the vessel reached the shore. Under the strict order of the captain the small boats were then got in readiness and filled with people.

The boats were lowered nearly to the water, with the view of readily launching them at the proper moment, so that they could go hastily to the shore with their loads and return again for those left on board the burning vessel.

The engine continued to work for several minutes after the vessel had grounded upon the shore, and all persons on board who observed and obeyed the instructions of the captain gathered forward upon the deck and were safely landed upon the beach. But while the steamer was running at a rapid rate towards the shore, one of the small boats, containing the first mate and both engineers of the Wisconsin, together with several passengers, left the steamer against the orders of the captain, and it is supposed that the boat must have come in contact with the wheel of the steamer as the boat passed astern. This would seem to be a reasonable conclusion, from the fact that the lake was perfectly smooth at the time of the disaster. The small boat was found the next morning full of water, with the dead bodies of two of the passengers therein, and all others that left the vessel in the boat were missing.

The other small boat, which was likewise in readiness, full of passengers, and partly lowered down, was cut adrift by some one of the passengers in the forward part of the boat cutting the fall of the bow tackle, thereby pitching the bow of the small boat downward into the water, while the stern remained fast, and casting all persons that were in the boat overboard.

The steamer was under rapid way at the time, and all who were thus cast overboard were scattered along in the wake of the vessel and drowned, except one person, who clung to the small boat until the steamer grounded and stopped.

If the small boat left the steamer under direction of the mate and engineer having them in charge, and in opposition to the order of the captain, then the conduct of these officers could not be too strongly condemned, as it is believed that, had the boats remained as directed by the master, no lives would have been lost.

The above case was thoroughly investigated both by the local board at Cleveland and a coroner's jury, near the scene of the disaster. It was ascertained that nineteen passengers and four of the crew of the ill-fated vessel lost their

lives on this occasion; the first mate and both engineers were among the lost, and by the investigation referred to the surviving officers of the steamer were exonerated from blame. The loss of property by this disaster was: vessel about \$25,000; cargo, \$22,200.

The steamer R. W. Sherman, above noticed as having gone out of service, was withdrawn by the owner, and her machinery and equipments transferred to a new hull, which is now in commission among the new tonnage of this district.

While three steamers have thus gone out of service, twenty-one steamers, with an aggregate of eight thousand four hundred and forty-two tons burden, have been added to the inspection list of this district since the last annual report.

Of the above increase of inspection service, the same was performed by the local boards as follows, to wit:

	Vessels.	Tonnage.
Board at Buffalo	18 steamers.	7, 310
Board at Oswego	2 steamers.	27
Board at Burlington	3 steamers.	1, 105
Total additional	23 steamers.	8, 442

Three hundred and ninety-one licenses to pilots of various classes have been issued by the local boards in this district during the year ending with September 30, 1867. Of this number there were issued by the—

Board at Buffalo	44 original and	145 renewals.
Board at Cleveland	34 original and	104 renewals.
Board at Oswego	6 original and	27 renewals.
Board at Burlington	— original and	31 renewals.
Total in the district	84 original and	317 renewals.

The local board at Cleveland report that two pilots were refused license by them during the time above noted.

Three hundred and fifty-six licenses to engineers of all classifications have been issued also by the various local boards of this district during the year above noted, of which number there were issued by the—

Board at Buffalo	48 original and	122 renewals.
Board at Cleveland	33 original and	97 renewals.
Board at Oswego	9 original and	22 renewals.
Board at Burlington	6 original and	19 renewals.
Total in the district	96 original and	260 renewals.

Five boilers have been found defective in this district during the year, of which the local board at Buffalo report one that gave way under a required hydrostatic pressure of one hundred and ten pounds to the square inch. Under the test referred to the cast-iron frame of the main hull-plate burst, as did the flanges of the steam drum. The damages thus sustained were subsequently repaired, and the boiler upon a second trial stood the required test and was accepted by the inspectors.

The other four defective boilers above noted were reported by the local board at Cleveland as giving way under the hydrostatic tests applied by said board, and that the same, after the damages caused by the tests were repaired, were subsequently subjected to the hydrostatic pressure, and found to stand the test required.

The local boards at Buffalo, Oswego, and Burlington report that no accident has occurred to any steamer inspected by them during the year resulting in loss of life or injury to persons.

The local board at Oswego report a collision, however, that occurred on the St. Lawrence river, near Kingston, on the night of the 21st day of August last, between the American express steamer Bay State, belonging to the Oswego district, and the Canadian steamer Magnet, resulting in the sinking and total loss of the latter named steamer and her cargo, valued at about \$50,000. No lives were lost. The passengers and crew of the Magnet were rescued by the timely assistance of the small boats belonging to the Bay State.

Upon an investigation of this case, it was clearly established that the pilots of the British steamer were at fault for endeavoring, at an improper moment and point in the channel, to cross the bow of the American steamer. By reason of such manœuvre the Bay State struck the Magnet with such force as to crush her sides, and she sunk in a few moments.

The pilots of the Bay State were exonerated from blame for this disaster. The Bay State was not damaged to any extent, while the Magnet and her cargo were a total loss by the wrong-doing of her pilots. They are answerable to a foreign tribunal for the consequences of said disaster.

I have to report that the law of Congress of July 25, 1866, requiring that the life-boats provided for steamers carrying passengers shall be equipped with a disengaging apparatus, &c., has been strictly complied with by that class of steam vessels belonging to this district; also, that the provision of the said act requiring a lock-up safety valve to be attached upon the boilers of all steam vessels has been very generally complied with. All passenger steamers and freight and ferry steamers inspected in this district during the past year have complied with the law in this respect, and nearly all of the steam tugs and towing boats have also complied with the said requirement. There are a few exceptions, however, among the steam tugs, whose owners are endeavoring to resist the applicability of the said law to steam tugs of their particular class and traffic.

In all cases where the lock-up safety valve is in use in this district, the same is secured by the lock that was adopted at Boston by this board as the standard lock for this purpose.

The subject of procuring and accounting for safety-valve locks having given rise to considerable inquiry, and the issuing of regulations by the Treasury Department, I deem it proper for me to exhibit the transactions in my district, in that respect, in this report.

The whole number of safety-valve locks supplied for the use of this district since the enactment of the law requiring the same is two hundred and thirty-six, all of which were of the kind known as the "Thomson lock."

Of the above number, Mr. Thomson delivered six and Mr. A. J. Richardson delivered thirty to the local board in Buffalo prior to any instructions from the Treasury Department or the supervising inspector of the district in regard to the manner of proceedings and accounting for safety-valve locks; and the thirty-six locks so delivered, as aforesaid, were accounted for by the said local board, and the proceeds of sale paid over to Mr. Thomson or Richardson by the local board, according to their mutual understanding at the time.

Subsequently the supervising inspector of the district ordered and obtained from Mr. A. J. Richardson, of New York, two hundred of the Thomson style of locks, and from time to time turned them over to the various local boards of the district; the receipt thereof and the accountability therefor have been rendered to me by them respectively, as follows, to wit:

Buffalo board of inspectors.

Number of locks received.....	109
Number of locks sold.....	88
Number of locks on hand.....	21

Cash for 88 locks sold.....	\$440 00
Cash paid collector of customs.....	420 00
Cash on hand.....	<u>20 00</u>

Cleveland board of inspectors.

Number of locks received.....	49
Number of locks sold.....	48
Number of locks of hand.....	<u>1</u>

Cash for 48 locks sold.....	\$240 00
Cash paid collector of customs.....	<u>240 00</u>

Oswego board of inspectors.

Number of locks received.....	26
Number of locks sold.....	20
Number of locks on hand.....	<u>6</u>

Cash for 20 locks sold.....	\$100 00
Cash paid collector of customs.....	70 00
Cash paid A. J. Richardson.....	<u>30 00</u>

Burlington board of inspectors.

Number of locks received.....	16
Number of locks sold.....	13
Number of locks on hand.....	<u>3</u>

Cash for 13 locks sold.....	\$65 00
Cash paid collector of customs.....	45 00
Cash on hand.....	<u>20 00</u>

The whole number of passengers carried by the steamers belonging to this district during the year ending September 30, 1867, as near as the same can be ascertained, is 221,045.

Of the above number the local boards of the districts return as follows :

Buffalo district.....	34, 196
Cleveland district.....	36, 597
Oswego district.....	50, 662
Burlington district.....	99, 690
Total passengers carried.....	<u>221, 045</u>

The receipts of fees in this district under the steamboat inspection laws for the year ending with September 30, 1867, as the same are returned in the quarterly

reports of the several local boards to the supervising inspector of the district, of the service performed by them, may be stated as follows, to wit:

Total amount of fees received.....	\$15,955 21
Of the above-named sum the receipts for inspections were.....	\$10,335 21
The receipts for pilots' license were.....	2,900 00
The receipts for engineers' license were.....	2,720 00
	<u>15,955 21</u>
Of the above-named sum the Buffalo board earned.....	\$8,609 61
The Cleveland board earned.....	5,007 85
The Oswego board earned.....	1,184 10
The Burlington board earned.....	1,153 65
	<u>15,955 21</u>
Total receipts of supervising district.....	<u>15,955 21</u>

The expenses incurred by the government in executing the steamboat inspection laws in this district during the year ending September 30, 1867, may be stated as follows:

Board at Buffalo.

Incidental and travelling.....	\$228 71
Salary of each, \$1,200.....	2,400 00
	<u>2,628 71</u>
Total expenses for the year.....	<u>2,628 71</u>

Board at Cleveland.

Incidental and travelling.....	\$306 86
Salary of each, \$600.....	1,200 00
	<u>1,505 86</u>
Total expenses for the year.....	<u>1,505 86</u>

Board at Oswego.

Incidental and travelling.....	\$341 10
Salary of each, \$300.....	600 00
	<u>941 00</u>
Total expenses for the year.....	<u>941 00</u>

Board at Burlington.

Incidental and travelling.....	\$130 44
Salary of each, \$300.....	600 00
	<u>730 44</u>
Total expenses for the year.....	<u>730 44</u>

Supervising inspector.

Incidental and travelling.....	\$1,119 59
Salary for the year.....	2,000 00
	<u>3,119 59</u>
Total expenses of year.....	<u>3,119 59</u>

Total amount of receipts in the district.....	\$15,955 21
Total amount of expenses in the district.....	8,925 70
	<u>7,029 51</u>
Earned over expenses.....	<u>7,029 51</u>

I have been thus concise in the matter of receipts and expenses in this district, setting the same forth in detail, in order that the facts may readily present themselves in regard to the services performed by the local board of the district, the amount of money realized from their labors, and the amount expended by the government in respect to the same.

In view of the vast increase of labor imposed upon the Buffalo and Cleveland inspectors of this district, by reason of the great number of steamers and pilots and engineers that have been added to their lists for examination, inspection, and license, and in view of the meagre salary they now receive in comparison with the increase of labor imposed upon them, and from which the government derives an increase of fees, I cannot close this report without urging upon this board the just claims of the said inspectors for an increase of salary commensurate with the service performed by them respectively, and of asking that this board will recommend an amendment to the laws that may produce such a result.

Accompanying this report I present the annual list of steamers inspected by the local boards, together with their lists of pilots and engineers licensed by them during the year ending September 30, 1867.

All of which is respectfully submitted :

A. S. BEMIS,

Supervising Inspector Ninth District.

TENTH SUPERVISING DISTRICT.

In the report herewith submitted there is nothing from the Galveston district, no report having been received. Appended will be found list of casualties, and doings of the several local boards, steamers inspected, and pilots and engineers licensed during the year :

Number of steamers inspected.

	No.	Tonnage.
In the New Orleans district	161	23,987
In the Mobile district	37	10,148
In other ports by supervising inspectors	21	2,754
Whole number	219	36,889

Number of pilots licensed.

In the New Orleans district	359
In the Mobile district	103
In other ports by supervising inspector	44
Whole number	506

Number of engineers licensed.

In the New Orleans district	373
In the Mobile district	74
In other ports by supervising inspector	31
Whole number	478

Loss of property.

In the New Orleans district by fire.....	\$910,500
In the New Orleans district by sinking.....	74,000
In the New Orleans district by explosion.....	2,000
Whole amount.....	986,500
In Mobile district by fire.....	\$263,000
In Mobile district by sinking.....	73,000
In Mobile district by explosion.....	.....
Whole amount.....	336,000
Making in all.....	\$1,322,000

Loss of life.

In the New Orleans district by fire.....	49
In the New Orleans district by sinking.....	11
In the New Orleans district by explosion.....	1
Whole number.....	61
In Mobile district by fire.....	7
In Mobile district by sinking.....	8
Whole number.....	15

Making in all 76 lives lost, of which number 56 were lost by the vessel taking fire—most from cotton; 19 by sinking, and only one from explosion.

The number of steamers lost by fire, 11; by sinking, 4; making in all 15. Three (3) steamers have been condemned.

In submitting the annual reports of the operations of the steamboat law in this district for the year ending October 1, 1867, I am obliged to ask your indulgence to excuse the want of completeness which they present.

There have been, and are now, in operation several causes why no better results have been obtained. The unsettled condition of the country and the prevalence of the epidemic during the latter part of the year are among the most potent why the reports present no better footing.

The loss of life from explosion, we are glad to be able to record, has been very small—one only—and that from the explosion of a new boiler that had never been submitted to inspection, on a ferry-boat in the interior of Louisiana. I attribute this result to the increased vigilance and care observed by inspectors in the examination of boilers and the application of the safety valve and fusible alloy. The doings of the local boards, as detailed in the list of casualties appended to this report, will sustain this view of the case. The increased attention given to this subject by engineers, as well as others connected with the management of steamboats on the western rivers, no doubt has had a salutary effect in the same direction. A person's qualification as a good engineer is not enhanced to the extent that it formerly was by his ability, no matter by what means, to make the distances in the shortest time possible. Safety and economy are now objects of prime importance, and the careful and experienced engineer, though he may be slow, is the most generally intrusted with the engineer's department of a steamer. This I believe to be the rule, though I am sorry to have

to record some instances where it has not been adhered to—where engineers have been discharged because they would not carry more pressure than was allowed by the inspector. I shall probably be asked why persons who thus tamper with the engineers are not prosecuted. The only answer I can give to a question of this kind is the utter impossibility of getting the necessary proof. Engineers are fearful of the consequences to themselves if they should furnish, by affidavit, the evidence that would convict. For a correction of this evil I look to a thorough application of the locked safety valve to the boilers of all steamboats. We know from our experience that here lies the corrective, and all careful engineers and cautious steamboat men are in favor of its use, as it protects them from the effects of the unlawful acts of reckless and unskilful persons. The opposition to the application of the locked safety valve does not lie in the small amount it costs, nor in the difficulties attending its control, but rather in the fact that many steamers, from their small amount of power, have to carry more pressure than their certificate allows, in order to compete with other steamers more favorably situated in this respect; and they have been able to do so heretofore without detection, which the application of this valve will prevent in future.

We regret to be obliged to record an increase of the losses by fire since the last report, which should increase our anxiety and urge us on to try every means within our power to reduce the casualties from this cause.

The presence of cotton on passenger steamers, and the insecure manner in which it is prepared for transportation, and negligence in not keeping it properly guarded from sparks, are the reasons why so many lives and so much property are destroyed on these vessels. It is my opinion that until these steamers are constructed differently, particularly the fire-rooms and around the boilers—a spark arrester applied to the tops of the chimneys—the cotton well packed, completely covered with bagging, and secured with iron ties, these fires will occur. I would have the boilers and fire rooms on all passenger steamers carrying cotton enclosed at the sides and rear with a partition. The side partition should extend far enough forward to act as an arrester of sparks from the fire doors. The partition can be so arranged as to be easily taken away when the steamer is not carrying cotton, if it is thought necessary.

The utility of the wire tiller-rope, and a solid cork life-preserver, as a means of saving life, has been well proved the last year. In several instances the wire tiller-rope, according to the testimony of the pilots, has been the means of preventing, in all probability, terrible disaster; and of the life-preservers (solid cork) we have the account of at least fifty (50) persons being saved by them during the year. To show their efficacy I will give one or two instances as worthy of notice:

A prisoner while coming from Texas on a steamer jumped overboard with irons on weighing twenty-seven (27) pounds and one of these life-preservers attached to his person, and was picked up alive and saved after drifting six (6) miles. A lady, at the burning of the steamer Fashion, was saved with one of these life-preservers on, after drifting several miles down the river. These facts demonstrate the necessity of a strict compliance with the law and rules relating to life-preservers.

There is one subject that has engaged my attention during the past year, which I think worthy of the considerate action of this board, and perhaps Congress. I refer to the life-boats as now carried on western rivers. They are utterly useless as they now are as a means of saving life, placed upon the hurricane deck and usually out of order, so far. The boats are not suitable for the service, and, poor as they are, by some want of foresight on the part of manufacturers in not affording steamers sufficient opportunities to procure them, it is hardly possible to do so. What is wanted on the western rivers is a cheap light raft, made of some durable material, provided with life-lines and means of pro-

pulsion, with buoyancy sufficient to sustain thirty or forty persons, and placed on the boat in a position where they can be readily got at and launched.

I wish again to call attention to the necessity of an increase of salary in some instances, in order that competent persons may be secured to fill the office of inspectors, and the necessity of a local board being located at Appalachicola, Florida.

This point is very difficult to be reached by inspectors, and, being a place of considerable importance, should have more attention than it now gets. The salary of the local board at Galveston, Texas, is entirely inadequate to the duties required, or to retain persons of sufficient intelligence in the office. The board had better be abolished than to be composed of incompetent persons. The salary of the clerk to the local board at New Orleans is not sufficient to pay personal expenses in that city, however economical he may be, and the consequence is and will be constant changes, as the position is only taken to be resigned as soon as anything else presents.

It gives me pleasure to certify to the willingness with which in most instances master and owner of steamers comply with the law; and, second, the efforts of inspectors to secure the greatest safety to life and property. There have been in some instances a misunderstanding as to the meaning of certain acts of Congress, and the duties and powers of inspectors.

In conclusion, I wish to call particular attention to the doings of local boards, as exhibited in the list of casualties herewith appended, as showing the amount and kind of labor performed by inspectors, and the character of the steamers they have to deal with. I believe this exhibit will demonstrate that the office of a steamboat inspector is no sinecure, and that no public officer performs duties more arduous, nor from which more good comes to the public.

All of which is respectfully submitted.

WILLIAM ROGERS,

Supervising Inspector Tenth District.

List of casualties in the New Orleans district during the year ending October 1, 1867.

Burned, the steamer Henry Van Phul; took fire from sparks in her cotton about eight miles above Donaldsonville while on her way from Memphis to New Orleans, about 4 a. m., November 15, 1866, and proved a total loss.

There were 3,465 bales of cotton and about one hundred passengers on board. One of her crew and five (5) passengers were lost, and it is supposed that all on board would have shared the same fate, had it not been for the wire wheel-rope, which enabled the pilot to manage her, although enveloped in flames. Estimated value of steamer, \$50,000; estimated value of cargo, \$300,000.

The steamer W. H. Osborn took fire at 3 p. m., December 24, 1866, while at the levee, foot of Custom-house street, New Orleans, her cargo having been discharged the day before. She was burned down to her hull. No lives lost. Estimated loss, \$75,000.

The steamer Fashion took fire about fifty miles above Baton Rouge, while on her way from Vicksburg to New Orleans, about 3½ a. m., December 27, 1866, from sparks getting into the cotton, and proved to be a total loss. She had about 175 passengers and 2,700 bales of cotton on board at the time. The pilot, chief engineer, and some six of her crew, and about thirty-five passengers, were lost, (mostly deck.) Estimated value of steamer, \$150,000; estimated loss of cargo, \$200,000.

The steamer Lady Franklin was totally destroyed by fire about 3 a. m., February 1, 1867, while undergoing repairs at Algiers. Cause of fire unknown. No lives lost. Estimated value of steamer, \$20,000.

The steamer *Marmora* was burned about 3 a. m., February 16, 1867, while taking in wood at Shipland landing, opposite Lake Providence. Cause unknown. No lives lost. Estimated value of steamer, \$25,000.

The steamer *Alabama* took fire about 3 a. m., April 1, 1867, in Grand View Reach, while on her way from Shreveport to New Orleans, and proved to be a total loss.

It is supposed that the fire was caused by some of the crew or deck passengers smoking among the cotton.

There were about 100 passengers and 1,200 bales of cotton on board. No lives were lost, as her wire wheel-rope enabled the pilot to land the boat and save the passengers. She was insured for \$40,000. Estimated value of cargo, \$100,000.

The steamer *Doubloon* took fire and was totally destroyed, while laid up for the season, at 4 p. m., June 24, 1867, in the new canal at New Orleans. Insured for \$12,000.

The steamer *Mattie* was snagged and sunk in Bayou Bartholomew, fifty-six miles above its mouth, May 14, 1867. She was loaded with cattle and sheep. One of her deck hands was lost by wood falling on him while in the water. Estimated value of steamer, \$3,000; estimated value of cargo, \$3,000.

The steamer *Main* capsized and was wrecked at the entrance of the new canal during a hurricane on Lake Pontchartrain. All on board, including six of her crew and four passengers, were lost. May 4, 1867. Estimated value of steamer, \$2,500.

The steamer *St. Mary's* exploded her donkey boiler at 7 a. m., May 30, 1867. It is supposed it was caused by the poor quality and thinness of the iron for the pressure used. No lives lost. Estimated value of damages, \$2,000.

Number of boilers found defective, 78; number of boilers which gave way under pressure, 7; number of sheets condemned, 183; number of mud drums condemned, 5; number of mud and boiler legs condemned, 30; number of heads condemned, 3; number of steam pipes condemned, 1; number of steam chimneys condemned, 1; number of boilers condemned, 4.

The steamers *Le Baron* and bell-boat *Sampson* were condemned, and *May Luke* worn out.

Gave way under pressure: Heads, 1; stay bolt, 3; flue flanges, 1; sheets, 3; flues, 1; patches, 3:

Number of engineers' licenses revoked, 3.

Annual report.

OFFICE UNITED STATES LOCAL INSPECTORS, *Mobile, Alabama, October 1, 1867.*

SIR: The steamer *Sunny South*, Kirk master, laden with cotton, from Montgomery to New Orleans, was burnt on the Alabama river on the night of the 11th of January, four or five lives lost, and the engineer had his leg broken. The cargo, about 800 bales of cotton, and all the baggage of the passengers and crew, burnt. The fire supposed to have originated in the cook-house. Value of the cargo, about \$150,000; of the boat, \$25,000.

Steamer *Montgomery*, Stone master, was burnt on the 17th of January, on the Warrior river, above Demopolis, on the way from Tuscaloosa to Mobile, cotton-loaded, three passengers supposed to be burnt. The boat, cargo, and baggage of the passengers and crew all lost. Fire supposed to have originated in the cook-house. Cargo valued at about \$80,000; boat, \$8,000.

The steamer *Coquette* was sunk in the Alabama river, in March, bound from Selma to Montgomery. Boat and cargo total loss. Value of boat, \$15,000; cargo, about \$3,000. No blame attached to pilot.

There was a collision in Mobile bay. On a careful investigation, the pilot of the J. P. Jackson, William Lee, was found guilty of recklessness and his license revoked.

The steamer Benefit was burnt on the Alabama river, about 100 miles above Mobile, on the night of the 6th of April. She was on her way from Montgomery to New Orleans; she was laden with 190 bales of cotton and other merchandise. We have taken the testimony of the captain, mate, two pilots, two engineers, and second clerk. They all say the fire took in the stern of the boat, and was so rapid, nothing was saved from her. One of the deck hands was badly burnt in making his escape. The fire took place at a wood-yard, where they were taking in wood. No one can give any account of the origin of the fire; the second clerk thinks it may have been caused by the sparks from the chimney; they all agree that the striker was the only person in the engine-room at the time the fire broke out. The striker's name is William Jones; he states that he has been a licensed engineer for fifteen years; he refused to be sworn, and conducted himself in such a manner that we could give no credence to anything he might say. He says his last license was issued in New Orleans, but they were burnt. He is the only person that could give any account of the origin of the fire, but was evidently disposed to conceal the truth.

In May the steamer Sarah, a propeller, running from Mobile to New Orleans, encountered a tornado near Pascagoula, had her cabin blown off, and the pilot, steersman, clerk and five passengers went over with the cabin and were lost. The steamer has since been repaired, and is now running.

In June the stern-wheel steamer Wyanza was sunk in the Alabama river, bound from Mobile to Montgomery, laden with corn and other provisions. No one lost or hurt. No blame attached to the pilot. The boat was valued at \$25,000, and the cargo about \$30,000. The boat has since been raised and repaired, and is now running.

In July the steamer Flirt was burnt at the wharf, Mobile, while in the hands of the sheriff.

Condemned boilers of tug Blossom and steamers Watson and Mary Conly.

Condemned tube in boilers of steamer Ruth Elma, and reported her for not submitting to an examination.

Condemned one flue sheet, and one sheet in steam drum, in the boiler of the steamer Emma.

Condemned two sheets, one flange, and mud drum in the boilers of the steamer Sarah.

Ordered boilers of steamer Countess repaired. Captain agrees to put in other boilers soon.

Had the boilers of steamer Warrior thoroughly repaired.

Boilers of the steamer Lucretia found in a bad condition. Had them repaired.

Condemned all the heads of the boiler of the steamer Gertrude. New ones were put in.

FRANK SHEFFIELD,
JAMES B. OTIS,

Local Inspectors.

WM. ROGERS, Esq.,

Supervisor Tenth District, New Orleans, La.

REPORT OF THE DIRECTOR OF THE MINT.

MINT OF THE UNITED STATES,
Philadelphia, October 25, 1867.

SIR: I have the honor to submit the following report of the operations of the mint and branches for the fiscal year ending June 30, 1867:

The deposits of bullion at the mint and branches during the fiscal year were as follows: Gold, \$40,069,200 06; silver, \$1,823,900 70; total deposits, \$41,893,100 76; deducting from this total the redeposits of bullion or bars made at one branch of the mint and deposited at another for coinage, the amount will be \$34,537,048 39. This amount exceeds the deposits of the preceding year by \$2,625,329 15.

The coinage for the same period was as follows: Gold coin, pieces, 1,469,482, value \$28,217,187 50; unparted and fine gold bars, \$11,621,691 32; silver coin, pieces, 2,074,902, value \$986,871; bars, \$575,823 18; nickel, copper, and bronze coinage, pieces, 50,566,000, value \$1,879,540. Total number of pieces struck, 54,110,384; total value of coinage, \$43,281,113.

The distribution of the bullion received at the mint and branches was as follows: At Philadelphia, gold deposited, \$9,962,410 17; gold coined, \$9,992,187 50; fine gold bars, \$79,873 36; silver deposits and purchases, \$350,475 69; silver coined, \$352,871; silver bars, \$4,619 38; nickel, copper, and bronze coinage, value \$1,879,540; total deposits of gold and silver, \$10,312,885 86; total coinage, \$12,309,091 24.

At the branch mint, San Francisco, the gold deposits were \$18,190,603 13; gold coined, \$18,225,000; silver deposits and purchases, \$819,434 02; silver coined, \$634,000; silver bars, value \$146,048 54; total deposits and purchases, \$19,010,037 15; total coinage, \$19,005,048 54.

The assay office in New York received during the year in gold bullion, \$11,785,627 06; silver bullion, including purchases, \$653,990 99; number of fine gold bars stamped, 4,176, value \$11,411,258 26; silver bars, 3,635, value \$425,155 26; total, \$11,836,413 52.

The operations of the branch mint at Denver, Colorado, are confined by law to the melting, assaying, and stamping of bullion, returning the same to the depositor in the form of unparted bars, bearing the government stamp of weight and fineness of the gold and silver contained. The number of bars stamped was 214, value \$129,616 38.

BRANCH MINTS AT NEW ORLEANS AND CHARLOTTE.

There is a large demand for the five cent nickel copper coin in the southern States, to meet which I respectfully recommend that provision be made by law for the coinage of such pieces at the branch mint of New Orleans. The appointment of the necessary officers to conduct the business at the above institution should also be authorized. The duties of superintendent could readily be performed by the treasurer; the only other officers required will be an assayer and coiner. The latter should be required to perform the duties of melter and refiner. The employment of one clerk and a few workmen is all the additional force that will be required. The coinage of five cent nickel copper pieces, and the melting and assaying of gold and silver, and casting the same into unparted bars, is all that is required, at least for the present, at New Orleans, and these facilities will be found beneficial to the people of that section of the Union.

The branch mint at Charlotte, North Carolina, is being repaired and placed in condition for melting and assaying the precious metals, and casting the same into unparted bars. The expense attending these operations will be quite small, and the result beneficial to the interests of the gold-bearing districts in that vicinity.

DEVELOPMENT OF THE PRECIOUS METALS.

The amount of bullion derived from the mines of the United States corresponds very nearly in amount with the production during the previous year. This result is very gratifying, considering the causes which have interfered with the prosecution of mining enterprises. The Indian war has greatly retarded emigration to the mining regions, and the population resident at different points in the mineral districts has been subjected throughout the entire season—most favorable to mining operations—to all the perils and inconveniences arising from extensive Indian hostilities. The frequent attacks made on the great lines of travel to the bullion districts have prevented, except at much risk, the transportation of supplies and mining materials. The expense of living and of mining have consequently been kept very high, and the risks and uncertainties ever attending gold mining greatly increased. It may also be remarked that throughout the greater portion of the districts in which mining is now carried on, the surface mines have become exhausted, and attention during the last few years has been generally turned to "lode" mining. The ores from the "lodes," or mineral veins, although usually containing a high percentage of the precious metals, are more or less refractory in their character, and are difficult and expensive to work on account of the base and obnoxious metals either chemically or mechanically associated with the gold and silver. To crush and pulverize these ores and extract from them the precious metals requires powerful machinery, complicated apparatus, and skilled labor. These essentials for successful "lode" mining now exist only to a limited extent, and cannot be brought into full requisition until railroad communication is extended to the gold and silver bearing Territories. When this shall have been done gold and silver mining enterprise will be carried on in this country to an extent hitherto unknown and with the most favorable results.

The railroads now being constructed across the continent are rapidly approaching the base of the Rocky mountains from the east, and the mineral districts will soon begin to experience the benefits arising from the approach of rail communication, and if peace is made with the Indians we may safely estimate a large increase in the production of the precious metals during the coming year.

The law now imposes on all bullion a tax of the half of one per cent., and a coinage charge of the same amount. In view of the hazardous character of gold mining, of the great difficulties and privations experienced by those engaged in it, and of the necessity of extending every practicable aid and protection to this important interest, it would appear to be a wise policy to repeal the laws imposing the tax and charge above referred to, or at least to reduce them by one-half.

RENOVATION AND REPAIRS OF THE MINT EDIFICE AND MACHINERY.

When I assumed the duties of the directorship, early in April last, the condition of the mint was very unsatisfactory. Owing mainly to the immense amount of the lower coinage, and the somewhat refractory nature of the alloys employed in pursuance of law, the machinery had become much worn and unsuitable for the proper execution of the work. This is strikingly shown by a single fact, that in three months' operations over eleven hundred working dies were used and broken. The mint building was also in a condition to require repairs and renovation; some of the floors being decayed and the walls and ceilings much soiled and blackened.

The authority to rectify these matters having promptly been given by the department, the work was taken in hand on the first of August, the regular operations being necessarily intermitted. The repairs were so far completed as to enable us to resume coinage on the first of October.

Every department of the mint is now believed to be in a satisfactory condition, except that some new machinery remains to be added. When this is done we expect to be able to meet all present calls, and to be ready for any coinage or recoinage that may be necessary, whether on resumption of specie payments or change of gold standard, or both. We also take some pride in an improved appearance.

It has always been the practice of this mint to keep in the front rank, as regards improved apparatus and appliances; and I may here take occasion to speak with pleasure of the very recent introduction of an admirable apparatus of minute platinum vessels, used for parting in the assaying department. This is nearly the first of its kind that has been made. It is only just to state that it is the invention and manufacture of a London artist.

RESTRICTION AND REDEMPTION OF THE INFERIOR COINS.

A provision was incorporated in the act of May 16, 1866, section 5, to redeem in national currency the five cent nickel copper coins, in sums of not less than one hundred dollars, under certain regulations. It is easy to see that one effect of this enactment is to restrict the issue of such coins, and prevent them from flooding the community; a most wise and just provision it is; and it is greatly to be deplored that it does not as yet extend to the pieces of one, two, and three cents. If the public are under the impression that it is the fault of the mint or the Treasury Department when such coins become redundant, it is a great mistake. We have a law to make such coins without limitation; and we have also a law to take orders for them, and fill up the orders. And it is to be expected that when the banks and other moneyed institutions want these pieces in quantities they will not seek for old and discolored ones here and there, but will go at once where they can get them the easiest, and in the neatest order. Thus we are told that in London, although the coins of this class can be had in any amount at a discount by going to breweries and ale-houses for them, yet the people prefer clean pennies, and so the mint is kept at work, although the country is overstocked. They have no law of restriction or redemption. In this respect the old country is no example, but a warning for the new. Some evils are said to cure themselves, but this is not one of them. The copper currency years ago became an enormity in Brazil; the servant going to market had a heavy load to carry each way—copper coin in going, and provisions in returning. Before our recent conflict we were approaching the same condition; the appearance of small notes made a diversion, but now we are again in danger in the same line.

How is such an evil to be prevented or mitigated? Simply by wise legislation. But it is not sufficient to enact, as in the instance already stated, that there shall or may be a system of redemption; a *fund* must be created and kept up for this purpose; and there can easily be one made which shall not be felt as a charge upon the public treasury. It should be created out of the *profits of such coinage*; these should be sacredly set apart, and put at interest for that single purpose. And we might justly and safely go back and take the profits which began to accrue with the nickel coinage in 1857; for it is not right that the treasury should derive a revenue from such a source. Those profits have by this time reached a sum which would be ample for the object under contemplation; for, of course, the larger part of the inferior currency would never come back, or only to be exchanged for better pieces.

It is, therefore, respectfully and urgently proposed that a section in something like the following terms may receive the attention of the committees on coinage and finance, and become a law at an early date:

"That the Secretary of the Treasury is hereby required to ascertain the amount which has been paid into the treasury by the mint of the United States, beginning with the year 1857, as profits accruing from the coinage of nickel-

copper and bronze pieces; which amount is hereby set apart and appropriated as a fund for the purpose hereinafter mentioned; and to this fund shall be added all similar profits accruing from and after the passage of this act. And it shall be the duty of the treasurer of the mint, under regulations made by the director of the mint, and approved by the Secretary of the Treasury, to receive any such coins that may be offered in sums not less than — dollars, and to pay for the same out of the fund herein created. And the metal thus received may be worked into new coin, or otherwise disposed of to the best advantage, and any gain or loss thereby is to be set to the account of the said fund."

If it should be thought best to avoid retroaction, and begin with the present time, then the section may read thus: "That the amount of profits accruing from the coinage of nickel-copper and bronze pieces, from and after the passage of this act, is hereby set apart and appropriated as a fund for the redemption of such coins; and it shall be the duty of the treasurer of the mint, under regulations made by the director of the mint, and approved by the Secretary of the Treasury, to receive any such coins that may be offered in sums not less than — dollars, and to pay for the same out of the fund herein created, as soon as such fund shall have sufficiently accumulated; and the metal thus received," &c., as before.

The operations of this act might be extended to the branch mint at New Orleans, with power to coin such pieces.

The net profits arising from the minor coinage, and paid into the treasury of the United States, during the fiscal year amount to \$1,175,000.

MAINTENANCE OF THE COIN IN GOOD CONDITION.

There is a subject which, I believe, has not been brought to the attention of the law-making power, and the present seems to be a proper opportunity. If it is the duty of government to keep the paper currency in good repair, as is acknowledged and practiced, it cannot be otherwise in regard to the metallic currency, whether of gold, silver, or copper. A wealthy and refined people, accustomed to keep everything about them in good order, ought to have the same attention paid to the current money, so constantly in their hands and their pockets. As far as practicable, it ought to be kept neat and legible; it ought not to be worn to smoothness, nor, in the case of precious metals, be materially reduced in bullion value.

This doctrine has been recognized in England, where, in 1774 to 1788, there was a great recoinage of the old worn-out guineas, at an expense to the treasury of over half a million pounds sterling. Another instance has just been brought to our notice. In 1866 a large amount of worn silver coin was received from the Bank of England, and recoined.

In general, when a renovation of coins has been effected, it has been on the occasion of reducing the standards, either of weight or fineness, or both. Such has been the case in this country, and in England, France, Germany, Spain, and other countries. This is a very cheap way of keeping the coins in order; but even where there is no such reduction, a recoinage of worn and spoiled pieces would not be a very serious charge upon the treasury, because (unlike the paper moneys) they constitute but a small part of the piece circulating. They wear very slowly, for one thing. But the more important consideration is that they are constantly going abroad, where they find their way to the foreign melting pot and reappear with other names and devices. Of all the many millions that have been coined here, in gold and silver, a very small proportion now bears the stamp of the United States; and when the sovereigns, francs, and thalers come back to us, we treat them in the same way; so that a busy commerce keeps the coinage new and good, and lightens the loss which might otherwise be vexatious and burdensome. Still, in specie times, there is much gold and silver current

that ought not to be ; and that which is worst circulates most, by a fixed law of human sagacity or self-care.

If this proposition be true of gold and silver, it is no less so of copper or nickel coins. They ought to be kept clean and legible, and when they cease to be so, the mint ought to be authorized and enabled to take them back, and give new pieces in their stead.

INTERNATIONAL COINAGE.

In regard to a grand and comprehensive scheme of international coinage, it is of course not necessary for me to say a word as to the desirableness of its accomplishment. I shall simply offer a few words as to the most feasible plan.

The first difficulty that meets us is the fact that in some commercial countries gold is the principal medium of trade ; in others, silver. To maintain these at a steady relation, may be given up as an impossibility. We must, therefore, calculate, or assume, that, as the world grows richer, one nation after another will fall into the wake of those which have taken the lead in adopting gold as the standard, using silver only for subsidiary purposes.

The next difficulty is to harmonize, or unitize, the three principal moneys of the world—the pound sterling, the franc, and the dollar. When these are brought into a precise relation, the great work will not be far from its accomplishment.

Each of these three great units has its peculiar advantage or prestige. The pound or sovereign is everywhere familiar ; it regulates the exchanges of the world. The franc is built upon a scientific basis ; it has all the *éclat* of a fixed, natural measurement ; it has been adopted in various countries of Europe. The dollar, which first found its name (thaler) in Austria, more than three centuries ago, then became the principal coin of Spain, and afterwards gave its title to the vast products of the mines of Spanish America, from whence it was adopted into our own coinage—this welcome visitor to the millions of China and the merchants of London has such a hold upon men's minds, that it will not easily be displaced in any readjustment of standards or nomenclature. It has also that amount of value, as it were, midway between the great pound and the little franc, which gives it a decided superiority to both. In this respect, I speak of it rather as a money of account ; in actual coinage, a multiple of the dollar (in gold) is much better for size. The idea would therefore be, to have a pound, a five-dollar piece, and a twenty-five franc piece, identical as to value ; each nation retaining its own money terms, if they cannot agree upon *one*.

But there is a third preliminary difficulty which must be noticed, not dwelt upon, because it rather belongs to those who are learned in the law. To make this accommodation, one coin or other must be changed in intrinsic value. In plain terms, if we lighten the gold five-dollar piece, so as to make it conform to the sovereign, would that not impair the obligation of contracts, inasmuch as the holders of our government bonds would get a less amount of interest, without changing the nominal rate ?

But supposing these difficulties obviated, the main question comes up, what is the most feasible plan of uniformity ?

Nearly five years ago, (December 31, 1862,) a letter on this subject was addressed to the Treasury Department, from the mint, in which the precise ground was taken which has lately been agreed upon by the Paris conference. It was in effect as follows : A French coin of 25 francs would be worth in our present money, \$4 82.5 ; a British sovereign, new, is worth \$4 86.7. Here are pretty near approaches, not only as to those two, but also as to our five-dollar piece. Supposing them all fashioned on the French basis, then the new sovereign would be brought down by 4.2 cents, and the new five-dollar piece by 17.5 cents. The shilling in money of account would be 25 cents, and the franc 20 cents. We should also have a definite relation to the new gold coinage system of Austria,

Prussia, and the German States. The lira of Italy has long been in unison with the franc of France.

The weight of the half eagle would be $124\frac{9}{20}$ grains, instead of 129 grains as at present.

Whether England could be induced to acquiesce in this movement, or whether we should move without her, need not here be discussed.

PROTECTION OF GOLD COINS FROM DEBASEMENT.

If the proposed international coinage of gold should become a law of the United States, the reduced weight would call for a recoinage; and this would be a proper moment to introduce an improvement which the progress of *counterfeiting* loudly calls for. Indeed, whether the proposed reduction should be adopted or not, there seems a necessity for improving the gold coin, in the point just referred to, and which I will proceed to explain briefly, leaving larger details for a time of particular inquiry from an authoritative source.

Of all the various frauds practiced upon the metallic currency, (and they all call for more or less care on the part of receivers and payees,) there is but one that is really alarming; and it has grown out of the advanced state of science and mechanic arts. It attaches only to the gold coin, for it cannot, profitably, be performed on the silver. The opportunity for it lies in the *thickness* of the coin. With pieces like ducats or guineas, or the original ten-dollar pieces, it would not have been practicable. These remarks are enough to indicate that the fraud is performed by sawing out the interior of a thick gold coin, preserving the two outer faces intact, and inserting a planchet of heavy metal, platinum, between; then finishing up the edge with a gold rim, closely soldered. One would suppose that the labor and skill required for such an achievement would not be compensated by the gold extracted; or that they could be better paid in an honest calling; or that the difficulty of adjusting the weight to half a grain would be insuperable; but there is evidence enough that the fraud pays, and that the right weight, and pretty nearly the specific gravity, can be maintained. And then there seems to be a *pride of success* in this line, as there is in burglary, and picking of pockets, sufficient to keep a few skilful men at it, whether the gain is something or nothing.

Now, to counteract this capital fraud I do not propose to recommend any of the schemes which have been prompted by theory without experience, and which always seem to have an eye to the pecuniary benefits of a patent, or a congressional bonus. Several years ago (1860) this subject was taken in hand by officers of the mint, upon the pressing proof that such filled pieces, especially twenty and ten-dollar pieces, were growing in numbers, and occasioning alarm. Without giving in detail their written conclusions, (which are at hand,) it is sufficient to state, that the remedy, in their view, lies in making the coins thinner and slightly double-concave. This would necessitate an expansion of surface, so as to make the ten-dollar piece about the same diameter as the twenty-dollar now is; and of course to take the other out of the list, as any larger diameter would be inadmissible. After being so long accustomed to the double eagle, there are some persons, especially in treasury offices and banks, who have much counting to do, who would strenuously object to this change. It is, however, expressly for their advantage. If pieces are liable to be offered to them, made up of gold and platinum, which they cannot distinguish from the genuine, they are running a great risk, merely for the sake of doing double-quick work. This is not practical wisdom. Moreover, be the wishes of tellers what they may, the public at large have a right to the best guarantees of the genuineness of money. And, again, the wealthiest nations in the world, most abundant in gold currency, have nearly all their coins in a size under five dollars. To put the most of our coin in such very large pieces, is in effect to keep it out of ordinary

circulation; an idea agreeable enough to a small class, but not to the people at large, nor to the spirit of the Constitution and laws.

A specimen piece of five dollars, of the proposed form and size, was prepared and struck in copper at the time. If desired, this or something like it can be reproduced for inspection. It is entirely proof against the mischievous art under discussion. Lesser pieces, such as the three, two-and-a-half, and one dollar, need not be made of the dishing shape, provided they have the suitable enlargement of diameter; the dollar, however, need not be altered in any way.

I shall not discuss this subject any further, preferring to enter into larger details when they may be called for. I must add, however, the hope that no section will be inserted in the laws, requiring particular and fixed diameters. Such a thing never has been done in legislation, and it ought always to be left to the discretion of the mint officers, under the approval of the Secretary of the Treasury. If foreign mints do not choose to make their coins thief-proof, (which indeed they have little occasion to do, their pieces being mostly small and thin,) this should not stand in the way of our carrying out such an improvement. I say this because it was decided by the Paris conference to make uniform *sizes* one of their articles. If there must be, let there be a further conference, as to whether *safety* does not require a return to the old system of making gold coins thin, and of enlarged diameter.

DEVICES UPON THE COINAGE.

The character of the devices upon the coinage, as a matter of increasing interest in the public mind, is not unworthy of special notice, in reviewing the operations of the mint; and in this connection it seems quite in place to remark that the engraver's department has lately been enriched by the acquisition of an important and interesting machine, (the invention of Mr. C. J. Hill, of London,) very superior to any heretofore in use, which greatly facilitates the work of the artist on the devices appropriate to the coinage.

The peculiar power of this machine consists in the perfect accuracy and almost perfect finish given by its operation in the reduction of the artistic model, by which all the freedom of execution, of which the larger model is susceptible in the hands of the artist, can be preserved in the most minute proportions in its application to the face of the coin for which it may be designed.

Of the advantage thus afforded in the execution of this interesting portion of the public service the most liberal use is intended to be made in the future issues of our more important coins, which, while preserving the national character required by law, will add materially to their beauty and distinctness of expression.

FOREIGN COINS.

There are a few items to be added to this branch of the report.

The silver *sol* of Peru, which is the successor of the peso or dollar, is found to be of standard fineness, and the average weight 0.802 ounce troy. The dates observed are 1864 to 1866.

The Mexican silver peso or dollar of Maximilian, of the date 1866, averaged $902\frac{1}{2}$ thousandths fine, and 0.861 ounce, or $413\frac{1}{4}$ grains, in weight, upon trial of a considerable quantity. These two reports are furnished by the assay office at New York.

We have seen but one gold piece of Maximilian, called "20 pesos," of the date 1866, and weighing 1.086 ounce, or $521\frac{1}{4}$ grains. We had not the opportunity of assaying it, being held as a curiosity; but the weight indicates that the doubloon fineness of 875 has been retained. On this assumption we place it in the table.

I will here add the result of a recent assay of single gold pieces of France,

of the dates 1863 to 1867, and mint marks of Paris and Strasbourg. This is important in its bearing upon the question of international coinage; for if such an interchange is to take place, the respective countries must keep good faith in regard to the fineness of their coins, otherwise the matter will soon come to an end. We find the fineness varying from 898.5 to 899.8, and averaging 899.2. This has generally been the result for many years, and is not what should be expected. The average ought to be 900, as required by law. The British coins are kept up to the mark.

In concluding this report, it is proper that I should express my acknowledgments to the officers, clerks; and employés of the mint, for the faithful and efficient manner in which they have performed their respective duties.

Very respectfully, your obedient servant,

H. R. LINDERMAN,
Director of the Mint.

Hon. HUGH McCULLOCH,
Secretary of the Treasury.

A.—Statement of deposits at the mint of the United States, the branch mint, San Francisco, assay office, New York, and branch mint, Denver, during the fiscal year ending June 30, 1867.

Description of bullion.	Mint of the United States, Philadelphia.	Branch mint, San Francisco.	Assay office, New York.	Branch mint, Denver.	Total.
GOLD.					
Fine bars.....	\$6,973,142 02				\$6,973,142 02
Unparted bars.....					
United States bullion.....	2,418,197 89	\$17,936,169 40	\$10,320,821 55	\$130,559 70	30,805,748 54
United States coin.....	106,868 21		115,780 85		222,649 06
Jewellers' bars.....	148,959 28		320,971 71		469,930 99
Foreign coin.....	41,617 12	162,785 96	358,082 13		562,485 21
Foreign bullion.....	273,625 65	91,647 77	669,970 82		1,035,244 24
Total gold.....	9,962,410 17	18,190,603 13	11,785,627 06	130,559 70	40,069,200 06
SILVER.					
Bars.....	254,894 39				254,894 39
United States bullion.....	37,399 72	744,387 48	274,893 19		1,056,680 39
United States coin.....	12,861 22		3,596 60		16,457 82
Jewellers' bars.....	27,401 06		69,232 82		96,633 88
Foreign coin.....	12,205 22	26,042 26	277,431 81		315,679 29
Foreign bullion.....	5,614 08	49,004 28	28,836 57		83 454 93
Total silver.....	350,475 69	819,434 02	653,990 99		1,823,900 70
Total and silver gold.....	10,312,885 86	19,010,037 15	12,439,618 05	130,559 70	41,893,100 76
Less redeposits at different institutions, gold \$7,100,861 86, silver \$255,190 51.....					7,356,052 37
Total deposits.....					34,537,048 39

B.—Statement of the coinage at the mint of the United States, branch mint, San Francisco, assay office, New York, and branch mint, Denver, during the fiscal year ending June 30, 1867.

Denomination.	Mint of the United States, Philadelphia.		Branch mint, San Francisco.		Assay Office, New York.	Branch mint, Denver.	Total.	
GOLD.	<i>Pieces.</i>	<i>Value.</i>	<i>Pieces.</i>	<i>Value.</i>	<i>Value.</i>	<i>Value.</i>	<i>Pieces.</i>	<i>Value.</i>
Double eagles.....	495,270	\$9,905,400 00	901,000	\$18,020,000 00	.....	.....	1,396,270	\$27,925,400 00
Eagles.....	3,115	31,150 00	2,000	20,000 00	.....	.....	5,115	51,150 00
Half eagles.....	6,895	34,475 00	24,000	120,000 00	.....	.....	30,895	154,475 00
Three dollars.....	2,625	7,875 00	.....	.....	.....	.....	2,625	7,875 00
Quarter eagles.....	3,225	8,062 50	26,000	65,000 00	.....	.....	29,225	73,062 50
Dollars.....	5,225	5,225 00	.....	.....	.....	.....	5,225	5,225 00
Unparted bars.....	.....	.....	.....	.....	.....	\$130,559 70	.....	130,559 70
Fine bars.....	127	79,873 36	.....	.....	\$11,411,258 26	.....	.....	11,491,131 62
Total gold.....	516,482	10,072,060 86	953,000	18,225,000 00	11,411,258 26	130,559 70	1,469,482	39,838,878 82
SILVER.								
Dollars.....	57,000	57,000 00	.....	.....	.....	.....	57,000	57,000 00
Half dollars.....	578,900	289,450 00	1,216,000	608,000 00	.....	.....	1,794,900	897,450 00
Quarter dollars.....	20,700	5,175 00	52,000	13,000 00	.....	.....	72,700	18,175 00
Dimes.....	6,700	670 00	130,000	13,000 00	.....	.....	136,700	13,670 00
Half dimes.....	8,700	435 00	.....	.....	.....	.....	8,700	435 00
Three-cent pieces.....	4,700	141 00	.....	.....	.....	.....	4,700	141 00
Bars.....	69	4,619 38	133	146,048 54	425,155 26	.....	202	575,823 18
Total silver.....	676,769	357,490 38	1,398,133	780,048 54	425,155 26	.....	2,074,902	1,562,694 18
COPPER.								
Five-cent pieces.....	31,250,000	1,562,500 00	.....	.....	.....	.....	31,250,000	1,562,500 00
Three-cent pieces.....	4,447,000	133,410 00	.....	.....	.....	.....	4,447,000	133,410 00
Two-cent pieces.....	3,494,000	69,880 00	.....	.....	.....	.....	3,494,000	69,880 00
Cents.....	11,375,000	113,750 00	.....	.....	.....	.....	11,375,000	113,750 00
Total copper.....	50,566,000	1,879,540 00	.....	.....	.....	.....	50,566,000	1,879,540 00
Total coinage.....	51,759,251	12,309,091 24	2,351,133	19,005,048 54	11,836,413 52	130,559 70	54,110,384	43,281,113 00

C.—Statement of gold and silver of domestic production deposited at the mint of the United States, branch mint, San Francisco, assay office, New York, and branch mint, Denver, during the fiscal year ending June 30, 1867.

Description of bullion.	Mint of United States, Philadelphia.	Branch mint, San Francisco.	Assay office, New York.	Branch mint, Denver.	Total.
GOLD.					
Alabama.....	\$437 30				\$437 30
Arizona.....	458 64	\$23, 437 51			23, 896 15
California.....	57, 347 94	8, 179, 771 82	\$5, 103, 602 24		13, 340, 722 00
Colorado.....	213, 263 32		657, 390 69	\$110, 203 82	980, 857 83
Dakota.....					
Georgia.....	20, 673 89		8, 084 31		28, 758 20
Idaho.....	262, 697 01	2, 020, 899 72	108, 467 43	531 61	2, 392, 595 77
Kansas.....					
Montana.....	1, 758, 852 97	576, 397 80	4, 246, 410 26	13, 758 92	6, 595, 419 95
Nebraska.....					
Nevada.....		48, 677 09			48, 677 09
New Mexico.....	5, 740 75		9, 616 33		15, 357 08
North Carolina.....	38, 951 12		27, 354 50		66, 305 62
Oregon.....	34, 052 79	975, 974 30	4, 377 32	6, 065 35	1, 020, 469 76
South Carolina.....	486 61		713 93		1, 200 54
Utah.....	4, 327 11				4, 327 11
Vermont.....					
Virginia.....	9, 505 16		700 74		10, 205 90
Washington.....					
Mint bars.....			111, 168 30		111, 168 30
Parted from silver.....	11, 403 28	395, 750 76	42, 935 50		450, 089 54
Refined gold or fine bars.....		5, 715, 260 40			5, 715, 260 40
Total gold.....	2, 418, 197 89	17, 936, 169 40	10, 320, 821 55	130, 559 70	30, 805, 748 54
SILVER.					
Arizona.....		3, 212 26			3, 212 26
California.....			310 25		310 25
Colorado.....	543 78				543 78
Idaho.....	1, 226 95	98, 865 59	60, 176 70		160, 269 24

C.—Statement of gold and silver of domestic production deposited at the mint of the United States, &c.—Continued.

Description of bullion.	Mint of United States, Philadelphia.	Branch mint, San Francisco.	Assay office, New York.	Branch mint, Denver.	Total.
Lake Superior.....	\$5,228 22	-----	\$13,327 13	-----	\$18,555 35
Montana.....	-----	-----	19,095 48	-----	19,095 48
Nevada.....	2,153 64	\$517,658 75	60,119 37	-----	579,931 76
Oregon.....	-----	183 68	-----	-----	183 68
Bars.....	-----	10,709 00	-----	-----	10,709 00
Parted from gold.....	28,247 13	113,758 20	121,864 26	-----	263,869 59
Total silver	37,399 72	744,387 48	274,893 19	-----	1,056,680 39
Total gold and silver of domestic production.....	2,455,597 61	18,680,556 88	10,595,714 74	\$130,559 70	31,862,428 93

D.—Coinage of the mint and branches from their organization to the close of the fiscal year ending June 30, 1867.

1. MINT OF THE UNITED STATES, PHILADELPHIA.

Period.	GOLD COINAGE.							SILVER COINAGE.				
	Double eagles.	Eagles.	Half eagles.	Three dols.	Qr. eagles.	Dollars.	Fine bars.	Dollars.	Half dollars.	Qr. dollars.	Dimes.	Half dimes.
	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Value.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.
1793 to 1817.....		132, 592	845, 909	23, 197	879, 903			1, 439, 517	13, 104, 433	650, 280	1, 007, 151	265, 543
1818 to 1837.....			3, 067, 925	879, 903				1, 000	74, 793, 560	5, 041, 749	11, 854, 949	14, 463, 700
1838 to 1847.....		1, 227, 759	3, 269, 921	345, 526				879, 873	20, 203, 333	4, 952, 073	11, 387, 995	11, 093, 235
1848 to 1857.....	8, 122, 526	1, 970, 597	2, 260, 390	223, 015	5, 544, 900	15, 348, 608	\$33, 612, 140 46	350, 250	10, 691, 088	41, 073, 080	35, 172, 010	34, 368, 520
1858.....	468, 504	13, 690	32, 633	13, 059	113, 097	208, 724	20, 088 10		4, 028, 000	10, 600, 000	690, 000	4, 000, 000
1859.....	98, 196	8, 600	20, 718	11, 524	76, 562	231, 873	49, 286 59	73, 500	2, 636, 000	4, 996, 000	1, 760, 000	2, 840, 000
1860.....	188, 615	16, 013	19, 724	13, 402	13, 721	78, 743	170, 275 34	315, 530	349, 800	909, 800	576, 000	870, 000
1861.....	2, 341, 921	44, 005	56, 526	6, 072	121, 376	13, 955	66, 434 76	164, 900	741, 300	3, 034, 200	1, 573, 000	2, 787, 000
1862.....	1, 052, 375	79, 299	639, 432	5, 785	1, 253, 249	1, 799, 259	49, 421 61	1, 750	2, 391, 350	2, 803, 750	1, 364, 550	2, 352, 550
1863.....	152, 963	3, 658	6, 902	39	20, 990	1, 950	156, 039 74	31, 400	425, 260	1, 122, 860	49, 460	64, 460
1864.....	125, 962	3, 580	300	5, 490	474	6, 750	307, 322 07	23, 170	319, 970	69, 970	370	370
1865.....	318, 820	675	5, 215	3, 355	3, 945	7, 225	85, 310 24	32, 900	493, 200	88, 600	21, 600	61, 600
1866.....	498, 245	7, 110	6, 730	4, 030	3, 110	7, 130	93, 176 70	58, 550	669, 050	19, 850	650	10, 650
1867.....	495, 270	3, 115	6, 895	2, 625	3, 225	5, 225	79, 873 36	57, 000	578, 900	20, 700	6, 700	8, 700
Total.....	13, 863, 397	3, 510, 693	10, 259, 220	288, 396	8, 402, 275	17, 709, 442	34, 690, 308 97	3, 429, 340	131, 425, 244	74, 672, 912	65, 464, 435	73, 186, 328

Period.	SILVER COINAGE.		COPPER COINAGE.					TOTAL COINAGE.				
	Three cents.	Bars.	Five cents.	Three cents.	Two cents.	Cents.	Half cents.	No. of pieces.	Gold.	Silver.	Copper.	Total value.
	Pieces.	Value.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.		Value.	Value.	Value.	
1793 to 1817.....						29, 316, 272	5, 235, 513	52, 019, 407	\$5, 610, 957 50	\$8, 268, 295 75	\$319, 340 28	\$14, 198, 593 53
1818 to 1837.....						46, 554, 830	2, 205, 200	158, 882, 816	40, 566, 897 15	476, 574 30	58, 682, 853 95	
1838 to 1847.....						34, 967, 663		88, 327, 378	29, 491, 010 00	13, 913, 019 00	349, 676 63	43, 753, 705 63
1848 to 1857.....	37, 778, 000	\$32, 355 55				51, 449, 979	544, 510	244, 898, 373	256, 950, 474 46	22, 365, 413 55	517, 222 34	279, 833, 110 35
1858.....	1, 266, 000	843 37				23, 400, 000		44, 833, 707	10, 221, 876 60	4, 971, 823 37	234, 000 00	15, 427, 699 97
1859.....	1, 380, 000	9, 341 08				30, 700, 000		44, 832, 973	2, 660, 646 59	3, 009, 241 08	307, 000 00	5, 976, 887 67
1860.....	548, 000	21, 656 30				34, 200, 000		38, 099, 348	4, 354, 576 84	857, 076 30	342, 000 00	5, 553, 653 14
1861.....	265, 000	2, 624 37				10, 166, 000		21, 315, 255	47, 963, 145 76	1, 601, 324 37	101, 660 00	49, 666, 130 13
1862.....	608, 550	1, 797 79				11, 600, 000		25, 951, 899	30, 036, 808 11	2, 172, 499 29	116, 000 00	32, 325, 307 40
1863.....	93, 460	6, 897 83				47, 845, 000		49, 108, 402	3, 340, 941 74	365, 115 63	478, 450 00	4, 184, 507 37
1864.....	370	7, 655 21			1, 822, 500	42, 735, 000		45, 114, 276	2, 888, 267 07	208, 369 33	463, 800 00	3, 560, 436 40
1865.....	20, 600	3, 671 66		3, 531, 000	26, 780, 000	54, 180, 000		85, 548, 735	6, 521, 687 74	311, 179 66	1, 183, 330 00	8, 016, 197 40
1866.....	22, 650	14, 445 44		1, 324, 000	9, 009, 000	18, 708, 000		36, 498, 042	10, 189, 761 70	413, 759 94	646, 570 00	11, 250, 091 64
1867.....	4, 700	4, 619 38		31, 250, 000	4, 447, 000	3, 194, 000		51, 759, 055	9, 992, 187 50	352, 871 00	1, 879, 540 00	12, 224, 598 50
Total.....	41, 988, 230	105, 808 00	32, 574, 000	16, 987, 000	38, 245, 500	447, 197, 744	7, 985, 223	987, 189, 666	437, 861, 724 11	99, 376, 885 42	7, 415, 163 55	544, 653, 773 08

D.—Coinage of the mint and branches, &c.—Continued.

2. BRANCH MINT, SAN FRANCISCO.

Period.	GOLD COINAGE.							
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.	Unparted bars.	Fine bars.
	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Value.	Value.
1854.....	141,468	123,826	268	.....	246	14,632	\$5,641,504 05	\$5,863 16
1855.....	859,175	9,000	61,000	6,600	.....	.....	3,270,594 93	88,782 50
1856.....	1,181,750	73,500	94,100	34,500	71,120	24,600	3,047,001 29	122,136 55
1857.....	604,500	10,000	47,000	5,000	20,000	.....	.....	.....
1858.....	885,940	27,800	58,600	9,000	49,200	20,000	816,295 65	.....
1859.....	689,140	2,000	9,720	.....	8,000	15,000	.....	19,871 68
1860.....	579,975	10,000	16,700	7,000	28,800	13,000	.....	.....
1861.....	614,300	6,000	8,000	.....	14,000	.....	.....	.....
1862.....	760,000	18,000	18,000	.....	30,000	.....	.....	.....
1863.....	866,423	9,000	16,500	.....	4,000	.....	.....	.....
1864.....	947,320	5,000	10,000	.....	8,800	.....	.....	.....
1865.....	925,160	8,700	12,000	.....	8,256	.....	.....	.....
1866.....	876,500	30,500	53,420	.....	26,080	.....	.....	.....
1867.....	901,000	2,000	24,000	.....	26,000	.....	.....	.....
Total.....	10,832,651	335,326	429,308	62,100	314,502	87,232	12,775,395 92	236,653 89

Period.	SILVER COINAGE.						TOTAL COINAGE.			
	Dollars.	Half dollars.	Quarter dollars.	Dimes.	Half dimes.	Bars.	No. of pieces.	Gold.	Silver.	Total value.
	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Value.	.....	Value.	Value.	.....
1854.....	280,440	\$9,731,574 21	.....	\$9,731,574 21
1855.....	121,950	412,400	.....	.....	.....	1,470,125	20,987,677 43	\$164,075 00	21,121,752 43
1856.....	211,000	286,000	.....	.....	\$23,609 45	1,976,570	28,315,537 84	900,609 45	28,516,147 29
1857.....	26,000	28,000	.....	.....	.....	800,500	12,490,000 00	50,000 00	12,540,000 00
1858.....	218,000	63,000	30,000	.....	19,752 61	1,361,546	19,276,095 65	147,502 61	19,423,598 26
1859.....	15,000	463,000	172,000	90,000	.....	29,469 87	1,463,860	13,906,271 68	327,969 87	14,234,241 55
1860.....	5,000	693,000	24,000	40,000	.....	211,411 52	1,417,475	11,889,000 00	572,911 52	12,461,911 52
1861.....	350,000	52,000	100,000	.....	71,485 61	1,144,300	12,421,000 00	269,485 61	12,690,485 61
1862.....	1,179,500	120,000	219,500	.....	1,278 65	2,345,000	15,545,000 00	642,978 65	16,187,978 65
1863.....	1,542,000	43,000	291,250	100,000	224,763 68	2,872,173	17,510,960 00	1,040,638 68	18,551,598 68
1864.....	648,000	20,000	140,000	90,000	120,909 02	1,869,120	19,068,400 00	468,409 02	19,536,809 02
1865.....	613,000	22,000	150,000	36,000	145,235 58	1,775,116	18,670,840 00	474,035 58	19,144,875 58
1866.....	490,000	19,000	210,000	204,000	442,342 64	1,929,881	18,217,300 00	723,292 64	18,940,592 64
1867.....	1,216,000	52,000	130,000	.....	146,048 54	2,351,133	18,225,000 00	780,048 54	19,005,048 54
Total.....	20,000	7,831,450	1,313,400	1,400,750	430,000	1,436,307 17	23,057,233	236,224,656 81	5,861,957 17	242,086,613 98

D.—Coinage of the mint and branches, &c.—Continued.

3. BRANCH MINT, NEW ORLEANS.									
Period.	GOLD COINAGE.						SILVER COINAGE.		
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.	Dollars.	Half dollars.	Quarter dollars.
	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>
1838 to 1847		1,026,342	709,925		550,528		59,000	13,509,000	3,273,600
1848 to 1857	730,500	534,250	108,100	24,000	546,100	1,004,000	40,000	21,406,000	4,556,000
1858	47,500	21,500	13,000		34,000			4,614,000	1,416,000
1859	24,500	4,000					200,000	4,912,000	544,000
1860	4,350	8,200					280,000	2,212,000	388,000
1861 (to January 31)	9,600	5,200					395,000	828,000	
Total	816,450	1,599,492	831,025	24,000	1,130,628	1,004,000	974,000	47,481,000	10,177,600

Period.	SILVER COINAGE.				: TOTAL COINAGE.			
	Dimes.	Half dimes.	Three cents.	Bars.	No. of pieces.	Gold.	Silver.	Total coined.
	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Value.</i>		<i>Value.</i>	<i>Value.</i>	<i>Value.</i>
1838 to 1847	6,473,500	2,789,000			28,390,895	\$15,189,365	\$8,418,700 00	\$23,608,065 00
1848 to 1857	5,690,000	8,170,000	720,000		43,528,950	22,934,250	12,881,100 00	35,815,350 00
1858	1,540,000	2,540,000			10,226,000	1,315,000	2,942,000 00	4,257,000 00
1859	440,000	1,060,000		\$334,996 47	7,184,500	530,000	3,223,996 37	3,753,996 37
1860	370,000	1,060,000		25,422 33	4,322,550	169,000	1,598,422 33	1,767,422 33
1861 (to January 31)				16,818 33	1,237,800	244,000	825,818 33	1,069,818 33
Total	14,513,500	15,619,000	720,000	377,237 13	94,890,695	40,381,615	29,890,037 03	70,271,652 03

4. BRANCH MINT, DENVER.

Period.	Unparted gold bars.
	<i>Value.</i>
1864	\$486,329 97.
1865	545,363 00
1866	159,917 76
1867	130,559 70
Total	1,322,170 43

D—Coinage of the mint and branches, &c.—Continued.

5. BRANCH MINT, DAHLONEGA.							6. BRANCH MINT, CHARLOTTE.					
Period.	GOLD COINAGE.						Period.	GOLD COINAGE.				
	Half eagles.	Three dollars.	Qr. eagles.	Dollars.	Total.	Total.		Half eagles.	Qr. eagles.	Dollars.	Total.	Total.
	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Value.</i>		<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Pieces.</i>	<i>Value.</i>
1838 to 1847.....	576, 553	.....	134, 101	.....	710, 654	\$3, 218, 017 50	1838 to 1847.....	269, 424	123, 576	.....	393, 000	\$1, 656, 060 00
1848 to 1857.....	478, 392	1, 120	60, 605	60, 897	601, 014	2, 607, 729 50	1848 to 1857.....	500, 872	79, 736	103, 899	684, 507	2, 807, 599 00
1858.....	19, 256	.....	900	1, 637	21, 793	100, 167 00	1858.....	31, 066	9, 056	.....	40, 122	177, 970 00
1859.....	11, 404	.....	642	6, 957	19, 003	65, 582 00	1859.....	39, 500	.....	5, 235	44, 735	202, 735 00
1860.....	12, 800	.....	1, 602	1, 472	15, 874	69, 477 00	1860.....	23, 005	7, 469	.....	30, 474	133, 697 50
1861, (to Feb. 28)	11, 876	.....	.....	1, 566	13, 442	60, 946 00	1861, (to Mar. 31)	14, 116	.....	.....	14, 116	70, 580 00
Total.....	1, 110, 281	1, 120	197, 850	72, 529	1, 381, 780	6, 121, 919 00	Total.....	877, 983	219, 837	109, 134	1, 206, 954	5, 048, 641 50

7. ASSAY OFFICE, NEW YORK.				8. SUMMARY EXHIBIT OF THE COINAGE OF THE MINT AND BRANCHES TO THE CLOSE OF THE FISCAL YEAR ENDING JUNE 30, 1867.					
Period.	Fine gold bars.	Fine silver bars.	Total.	Mints.	Commencement of coinage.	Gold coinage.	Silver coinage.	Copper coinage.	Entire coinage.
	<i>Value.</i>	<i>Value.</i>	<i>Value.</i>			<i>Value.</i>	<i>Value.</i>	<i>Value.</i>	<i>Pieces.</i> <i>Value.</i>
1854.....	\$2, 888, 059 18	.....	\$2, 888, 059 18	Philadelphia.....	1793	\$437, 941, 597 47	\$99, 381, 504 80	\$7, 415, 163 55	987, 189, 862 \$544, 738, 265 82
1855.....	20, 441, 813 63	.....	20, 441, 813 63	San Francisco.....	1854	236, 224, 656 81	5, 861, 957 17	.....	23, 057, 233 242, 086, 613 98
1856.....	19, 395, 046 89	\$6, 792 63	19, 402, 839 52	New Orleans, (Jan. 31, '61).....	1838	40, 381, 615 00	29, 890, 037 13	.....	94, 890, 695 70, 271, 652 13
1857.....	9, 335, 414 00	123, 317 00	9, 458, 731 00	Charlotte, (March 31, '61).....	1838	5, 048, 641 50	.....	.....	1, 206, 954 5, 048, 641 50
1858.....	21, 798, 691 04	171, 961 79	21, 970, 652 83	Dahlonega, (Feb. 28, '61).....	1838	6, 121, 919 00	.....	.....	1, 381, 780 6, 121, 919 00
1859.....	13, 044, 718 43	272, 424 05	13, 317, 142 48	Assay Office, New York.....	1854	158, 334, 880 40	2, 781, 008 04	.....	161, 115, 888 44
1860.....	6, 831, 532 01	222, 236 11	7, 053, 758 12	Denver.....	1863	1, 322, 170 43	.....	.....	1, 322, 170 43
1861.....	19, 948, 728 88	187, 078 63	20, 135, 807 51	Total.....	.....	885, 375, 480 61	137, 914, 507 14	7, 415, 163 55	1, 107, 726, 524 1, 030, 705, 151 30
1862.....	16, 094, 768 44	415, 603 57	16, 510, 372 01						
1863.....	1, 793, 838 16	158, 542 91	1, 952, 381 07						
1864.....	1, 539, 751 27	173, 308 64	1, 713, 059 91						
1865.....	4, 947, 809 21	165, 003 45	5, 112, 812 66						
1866.....	8, 862, 451 00	459, 594 00	9, 322, 045 00						
1867.....	11, 411, 258 26	425, 155 26	11, 836, 413 52						
Total...	158, 334, 880 40	2, 781, 008 04	161, 115, 888 44						

E.—Statement of gold of domestic production deposited at the mint of the United States to the close of the year ending June 30, 1867.

I. MINT OF THE UNITED STATES, PHILADELPHIA.

Period.	Parted from silver.	Virginia.	N. Carolina.	S. Carolina.	Georgia.	Tennessee.	Alabama.	New Mexico.	California.	Nebraska.
1804 to 1827			\$110,000 00							
1828 to 1837		\$427,000 00	2,519,500 00	\$327,500 00	\$1,763,900 00	\$12,400 00				
1838 to 1847		518,294 00	1,303,636 00	152,366 00	566,316 00	16,499 00	\$45,493 00			
1848 to 1857		534,491 50	467,237 00	55,626 00	44,577 50	6,669 00	9,451 00	\$48,397 00	\$226,839,521 62	
1858		18,377 00	15,175 00	300 00	18,365 00				1,372,506 07	
1859		15,720 00	9,305 00	4,675 00	20,190 00	240 00		275 00	959,191 79	
1860		17,402 62	8,450 11		7,556 41	598 88	92 76		663,389 02	
1861		7,200 29	7,523 80		15,049 41				426,807 81	
1862	\$68,864 66		81 38		135 40				244,259 81	
1863	3,468 69	69 00	1,178 84		246 66			514 53	109,778 58	
1864	7,896 79		6,093 85						91,663 75	
1865	7,519 76	910 77	16,293 25		10,450 12				64,308 07	
1866	5,916 98	8,704 64	111,401 39	694 54	37,273 11			3,155 05	107,024 46	\$3,645 08
1867	11,403 28	9,505 16	38,951 12	486 61	20,673 89		437 30	5,740 75	57,347 94	
Total	105,070 16	1,557,674 98	4,614,826 74	541,648 15	2,504,733 50	36,403 88	55,474 06	58,082 33	230,935,798 92	3 645 08

Period.	Montana.	Oregon.	Colorado.	Arizona.	Washington Territory.	Idaho.	Utah.	Nevada.	Other sources.	Total.
1804 to 1827										\$110,000 00
1828 to 1837									\$13,200 00	5,063,500 00
1838 to 1847									21,037 00	2,623,641 00
1848 to 1857		\$54,285 00							7,218 00	228,067,473 02
1858		3,600 00								1,428,323 07
1859		2,690 00	\$145 00							1,012,431 79
1860		2,780 16	346,604 05							1,048,273 02
1861			607,592 08	\$3,048 37						1,068,729 72
1862			1,122,333 50		\$215 70					1,435,890 45
1863		7,910 78	1,896,329 87	3,869 75	18,563 88	\$1,816 97		\$103 68	2,198 88	2,046,050 11
1864		14,192 90	935,146 72	114 72	847,782 60	847,782 60		944 74		1,911,184 04
1865	\$453,250 71	11,491 05	308,590 55	276 80		1,400,863 12		576 37		2,274,530 57
1866	1,778,836 84	46,521 12	425,145 14			286,400 11		897 88		2,815,616 34
1867	1,758,852 97	34,052 79	213,263 32	458 64		262,697 01	\$4,327 11			2,418,197 89
Total	3,990,940 52	177,523 80	5,855,150 23	7,768 28	26,127 55	2,799,559 81	4,327 11	,522 67	46,563 85	253,323,841 62

E.—Statement of gold of domestic production, &c.—Continued.

2. BRANCH MINT, SAN FRANCISCO.

Period.	Parted from silver.	California.	Colorado.	Nevada.	Oregon.	Dakota.	Washington Territory.	Idaho.	Arizona.	Montana.	Refined gold.	Total.
1854.....		\$10,842,281 23										\$10,842,282 23
1855.....		20,860,437 20										20,860,437 20
1856.....		29,209,218 24										29,209,218 24
1857.....		12,526,826 93										12,526,826 93
1858.....		19,104,369 99										19,104,369 99
1859.....		14,098,564 14										14,098,564 14
1860.....		11,319,913 83										11,319,913 83
1861.....		12,206,382 64										12,206,382 64
1862.....	\$822,823 01	14,029,759 95	\$680 00	\$13,000 00	\$888,000 00							15,754,262 96
1863.....	1,108,466 57	13,045,711 69	59,472 00	11,250 00	3,001,104 00	\$5,760 00	\$12,672 00					17,244,436 26
1864.....	220,890 18	14,863,657 52			2,139,305 00			\$1,257,497 50				18,481,350 20
1865.....	217,935 98	11,089,974 52		5,400 00	1,103,076 54		22,460 94	3,499,281 14	\$20,369 48	\$3,000 00	\$2,598,601 49	18,560,100 09
1866.....	374,393 28	10,034,775 03		43,497 28	858,433 11			2,880,203 48	30,430 68	549,733 32	2,665,033 00	17,436,499 18
1867.....	395,750 76	8,179,771 82		48,677 09	975,974 30			2,020,899 72	23,437 57	576,397 80	5,715,260 40	17,936,169 40
Total.....	3,140,259 78	201,411,644 73	60,152 00	121,824 37	8,965,892 95	5,760 00	35,132 94	9,657,881 84	74,237 67	1,129,131 12	10,978,894 89	235,580,812 29

3. BRANCH MINT, NEW ORLEANS.

Period.	North Carolina.	South Carolina.	Georgia.	Tennessee.	Alabama.	California.	Colorado.	Othersources.	Total.
1838 to 1847.....	\$741 00	\$14,306 00	\$37,364 00	\$1,772 00	\$61,903 00			\$3,613 00	\$119,699 00
1848 to 1857.....		1,911 00	2,317 00	947 00	15,379 00	\$21,006,461 54		3,677 00	21,630,692 54
1858.....			1,560 00	164 12		448,439 84			450,163 96
1859.....						93,272 41			93,272 41
1860.....					661 53	97,135 00	\$1,770 39		99,566 92
1861 (to January 31).....						19,932 10	1,666 81		
Total.....	741 00	16,217 00	41,241 00	2,883 12	77,943 53	22,265,240 89	3,437 20	7,290 00	22,414,993 74

E.—Statement of gold of domestic production, &c.—Continued.

4. BRANCH MINT, DAHLONEGA.

Period.	Utah.	N. Carolina.	S. Carolina.	Georgia.	Tennessee.	Alabama.	California.	Colorado.	Other sources.	Total.
1838 to 1847.....		\$64,351 00	\$95,427 00	\$2,978,353 00	\$32,175 00	\$47,711 00				\$3,218,017 00
1848 to 1857.....		28,278 82	174,811 81	1,159,430 98	9,837 42	11,918 92	\$1,124,712 82		\$951 00	2,509,931 87
1858.....			32,322 28	57,591 45	107 33		5,293 52			95,614 58
1859.....		2,656 88	4,610 35	57,023 12			699 19	\$82 70		65,072 24
1860.....		3,485 70	2,004 36	35,588 92			1,097 57	2,490 86		44,667 21
1861 (to February 28).....	\$145 14	812 79	2,066 91	22,182 14			4,213 79	32,772 28		62,193 05
Total.....	145 14	99,585 19	311,242 81	4,310,459 61	42,119 75	59,629 92	1,136,016 69	35,345 84	951 00	5,995,495 95

5. BRANCH MINT, CHARLOTTE, N. C.

Period.	North Carolina.	South Carolina.	California.	Total.
1838 to 1847.....	\$1,529,777 00	\$143,941 00		\$1,673,718 00
1848 to 1857.....	2,503,412 68	222,754 17	\$87,321 01	2,813,487 86
1858.....	170,560 33	5,507 16		176,067 49
1859.....	182,489 61	22,762 71		205,252 32
1860.....	134,491 17			134,491 17
1861 (to March 31).....		65,558 30		65,558 30
Total.....	4,520,730 79	460,523 34	87,321 01	5,068,575 14

E.—Statement of gold of domestic production, &c.—Continued.

6. ASSAY OFFICE, NEW YORK.

Period.	Parted from silver.	Virginia.	North Carolina.	South Carolina.	Georgia.	Alabama.	New Mexico.	California.	Montana.
1854.		\$167 00	\$3,916 00	\$395 00	\$1,242 00			\$9,221,457 00	
1855.		2,370 00	3,750 00	7,620 00	13,100 00	\$350 00		25,026,896 11	
1856.		6,928 00	805 07	4,052 29	41,101 28	233 62		18,529,008 90	
1857.		1,531 00	1,689 00	2,663 00	10,451 00	1,545 00		9,899,957 00	
1858.		501 00	7,007 00	6,354 00	12,951 00	2,181 00		19,660,531 46	
1859.		436 00	20,122 00	700 00	14,756 00	593 00		11,694,872 25	
1860.		4,202 00	9,755 00		19,368 00			6,023,628 36	
1861.		3,869 00	2,753 00	670 00	6,900 00	818 00	\$9,714 00	19,227,658 14	
1862.	\$241,029 00	316 00	2,232 00	2,065 00	1,469 00		1,543 00	12,280,647 83	
1863.	34,328 00		130 00				5,580 00	348,244 60	
1864.	7,618 00							116,101 06	
1865.	14,003 00				3,422 00	2,269 00	3,924 00	2,177,954 04	\$1,217,518 00
1866.	79,304 00	1,693 00	29,536 00		11,161 00	1,135 00		4,456,392 00	3,132,370 00
1867.	42,935 50	700 74	27,354 50	713 93	8,084 31		9,816 33	5,103,602 24	4,246,410 26
Total	419,217 50	22,713 74	109,049 57	25,239 22	144,005 59	9,124 62	27,377 33	142,064,950 99	8,596,298 26

Period.	Idaho.	Colorado.	Utah.	Arizona.	Oregon.	Nevada.	Vermont.	Other sources.	Total.
1854.									\$9,227,177 00
1855.									25,055,686 11
1856.								\$1,600 00	16,582,129 16
1857.									9,917,836 00
1858.									19,722,629 46
1859.		\$3,944 00			\$5,581 00				11,738,694 25
1860.		248,981 00		\$1,190 00	2,866 00			405 00	6,311,804 36
1861.		1,449,166 00	\$4,680 00	16,871 00	3,181 00				20,792,334 14
1862.		912,403 00	73,734 00	391 00		\$40,846 00		3,293 00	13,786,439 83
1863.		937,535 00		391 00	7,813 00		\$298 00		1,332,319 60
1864.	\$201,288 00	915,208 00		3,775 00	8,650 00	74 00		117,347 00	1,170,061 06
1865.		938,593 00		707 00	9,876 00	949 00	316 00	364,857 00	4,734,388 04
1866.	205,844 00	496,805 00			8,705 00	5,710 00		199,100 00	8,557,755 00
1867.	108,467 43	657,390 69			4,377 32				10,209,653 25
Total	515,599 43	6,360,025 69	78,414 00	23,325 00	51,254 32	47,579 00	614 00	644,125 00	159,198,907 26

E.—Statement of gold of domestic production, &c.—Continued.

7. BRANCH MINT, DENVER.

Period.	Colorado.	Montana.	Idaho.	Oregon.	Arizona.	Total.
1864.....	\$486,329 97					\$486,329 97
1865.....	375,065 90	\$93,613 01	\$71,310 49	\$1,230 16	\$339 48	541,559 04
1866.....	96,521 38	44,134 13	19,549 89	777 54		160,982 94
1867.....	110,203 82	13,758 92	531 61	6,065 35		130,559 70
Total	1,068,121 07	151,506 06	91,391 99	8,073 05	339 48	1,319,431 65

8. SUMMARY EXHIBIT OF THE ENTIRE DEPOSITS OF DOMESTIC GOLD AT THE MINT OF THE UNITED STATES AND BRANCHES TO JUNE 30, 1867.

Mint.	Parted from silver.	Virginia.	N. Carolina.	S. Carolina.	Georgia.	Alabama.	Tennessee.	Utah.	Nebraska.	Colorado.	California.
Philadelphia ..	\$105,070 16	\$1,557,674 98	\$4,614,826 74	\$541,648 15	\$2,504,733 50	\$55,474 06	\$36,403 88	\$4,327 11	\$3,645 08	\$5,855,150 23	\$230,935,789 92
San Francisco ..	3,140,259 78									60,152 00	201,411,644 73
New Orleans ..			741 00	16,217 00	41,241 00	77,943 53	2,883 12			3,437 20	22,265,240 89
Charlotte ..			4,520,730 79	460,523 34							87,321 01
Dahlongega ..			99,585 19	311,242 81	4,310,459 61	59,629 92	42,119 75	145 14		35,345 84	1,136,016 69
New York ..	419,217 50	22,713 74	109,049 57	25,233 22	144,005 59	9,124 62		78,414 00		6,360,025 69	142,063,950 99
Denver ..										1,068,121 07	
Total	3,664,547 44	1,580,388 72	9,344,933 29	1,354,864 52	7,000,439 70	202,172 13	81,406 75	82,886 25	3,645 08	13,382,232 03	597,899,964 23

Mint.	Montana.	Arizona.	New Mexico.	Oregon.	Nevada.	Washington.	Dakota.	Vermont.	Idaho.	Other sources.	Total.
Philadelphia ..	\$3,990,940 52	\$7,768 28	\$58,082 33	\$177,793 80	\$2,522 67	\$26,127 55	\$2,198 88		\$2,799,559 81	\$44,364 97	\$253,324,102 62
San Francisco ..	1,129,131 12	74,237 67		8,965,892 95	121,824 37	35,132 94	5,760 00		9,757,881 84	10,978,894 89	235,680,812 29
New Orleans ..										7,290 00	22,414,993 74
Charlotte ..											5,068,575 14
Dahlongega ..										951 00	5,995,495 95
New York ..	8,596,298 26	23,325 00	27,377 33	51,254 32	47,579 00			\$614 00	515,599 43	644,125 00	159,137,907 26
Denver ..	151,506 06	339 48		8,073 05					91,391 99		
Total	13,867,875 96	105,670 43	85,459 66	9,203,014 12	171,926 04	61,260 49	7,958 88	614 00	13,164,433 07	11,675,625 86	682,941,318 65

F.—Statement of the amount of silver coined at the mint of the United States and branches at San Francisco and New Orleans, under act of February 21, 1853.

Year.	United States mint, Philadelphia.	Branch mint, San Francisco.	Branch mint, N. Or- leans, to Jan. 31, '61.	Total.
1853.....	\$7,806,461 00	.....	\$1,225,000 00	\$9,031,461 00
1854.....	5,340,130 00	.....	3,246,000 00	8,586,130 00
1855.....	1,393,170 00	\$164,075 00	1,918,000 00	3,475,245 00
1856.....	3,150,740 00	177,000 00	1,744,000 00	5,071,740 00
1857.....	1,333,000 00	50,000 00	.....	1,383,000 00
1858.....	4,970,980 00	127,750 00	2,942,000 00	8,040,730 00
1859.....	2,926,400 00	283,500 00	2,689,000 00	5,898,900 00
1860.....	519,890 00	356,500 00	1,293,000 00	2,169,390 00
1861.....	1,433,800 00	198,000 00	414,000 00	2,045,800 00
1862.....	2,168,941 50	641,700 00	.....	2,810,641 50
1863.....	326,817 80	815,875 00	.....	1,142,692 80
1864.....	177,544 10	347,500 00	.....	525,044 10
1865.....	278,279 66	474,635 58	.....	752,915 24
1866.....	399,314 50	723,292 64	.....	1,122,607 14
1867.....	352,871 00	780,048 54	.....	1,132,919 54
Total.....	32,578,339 56	5,139,876 76	15,471,000 00	53,189,216 32

G.—Statement of the amount of silver of domestic production deposited at the mint of the United States and branches from January, 1841, to June 30, 1867.

Year.	Parted from gold.	Oregon.	Arizona.	Nevada.	L. Superior.	Idaho.	Georgia.	California.	Montana.	Sonora & N. Mexico.	N. Carolina.	Colorado.	Bars.	Total.
1841 to 1851.....	\$768,509 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$768,509 00
1852.....	404,494 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	404,494 00
1853.....	417,279 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	417,279 00
1854.....	328,199 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	328,199 00
1855.....	333,053 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	333,053 00
1856.....	321,938 38	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	321,938 38
1857.....	127,256 12	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	127,256 12
1858.....	300,849 36	.....	.....	.....	\$15,624 00	.....	.....	.....	.....	.....	.....	.....	.....	316,472 36
1859.....	219,647 34	.....	.....	.....	30,132 13	.....	.....	.....	.....	.....	\$23,398 00	.....	.....	273,167 47
1860.....	138,561 70	.....	\$13,357 00	\$102,540 57	25,880 58	.....	.....	.....	.....	\$1,200 00	12,257 00	.....	.....	293,796 85
1861.....	364,724 73	.....	12,260 00	213,420 84	13,372 72	.....	.....	.....	.....	.....	6,233 00	.....	.....	610,011 29
1862.....	245,122 47	.....	105 00	757,446 60	21,366 38	.....	.....	\$8,224 00	.....	.....	.....	.....	.....	1,032,264 45
1863.....	188,394 94	.....	.....	856,043 27	13,111 32	.....	.....	.....	.....	.....	.....	.....	.....	1,057,549 53
1864.....	166,791 55	.....	.....	311,837 01	8,765 77	.....	.....	.....	.....	45 00	.....	.....	.....	487,439 33
1865.....	251,757 87	.....	.....	355,910 42	13,671 51	.....	.....	.....	.....	*25 84	.....	.....	.....	621,824 82
1866.....	271,888 51	\$1,580 51	139 63	540,345 87	22,913 96	\$38,850 49	\$403 83	459 18	.....	.....	.....	\$419 00	\$16,278 23	893,282 02
1867.....	265,932 64	183 68	3,212 26	579,931 76	18,555 35	160,269 24	.....	310 25	\$19,095 48	.....	.....	543 78	10,709 00	1,058,743 44
Total.....	5,114,399 61	1,764 19	29,073 89	3,717,476 34	183,382 72	199,128 73	403 83	9,446 43	19,095 48	1,270 84	41,888 00	962 78	26,987 22	9,345,280 06

* New Mexico.

Silver coins.

Country.	Denominations.	Weight.	Fineness.	Value.
		<i>Oz. dec.</i>	<i>Thous.</i>	
Austria.....	Old rix dollar.....	0.902	833	\$1 02.27
	Old scudo.....	0.836	902	1 02.64
	Florin before 1858.....	0.451	833	51.14
	New florin.....	0.397	900	48.63
	New Union dollar.....	0.596	900	73.01
	Maria Theresa dollar, 1780.....	0.895	838	1 02.12
Belgium.....	Five francs.....	0.803	897	98.04
Bolivia.....	New dollar.....	0.643	903.5	79.07
	Half dollar.....	0.432	667	39.22
Brazil.....	Double milreis.....	0.820	918.5	1 02.53
Canada.....	Twenty cents.....	0.150	925	18.87
Central America.....	Dollar.....	0.866	850	1 00.19
Chili.....	Old dollar.....	0.864	908	1 06.79
	New dollar.....	0.801	900.5	98.17
Denmark.....	Two rigsdaler.....	0.927	877	1 10.65
England.....	Shilling, new.....	0.182.5	924.5	22.96
	Shilling, average.....	0.178	925	22.41
France.....	Five franc, average.....	0.800	900	98.00
Germany, north.....	Thaler before 1857.....	0.712	750	72.67
	New thaler.....	0.595	900	72.89
Germany, south.....	Florin before 1857.....	0.340	900	41.65
	New florin, (assumed).....	0.340	900	41.65
Greece.....	Five drachms.....	0.719	900	88.08
Hindustan.....	Rupree.....	0.374	916	46.62
Japan.....	Itzebu.....	0.279	991	37.63
	New itzebu.....	0.279	890	33.80
Mexico.....	Dollar, new.....	0.867.5	903	1 06.62
	Dollar, average.....	0.866	901	1 06.20
	Peso of Maximilian.....	0.861	902.5	1 05.50
Naples.....	Scudo.....	0.844	830	95.34
Netherlands.....	2½ guilder.....	0.804	944	1 03.31
Norway.....	Specie daler.....	0.927	877	1 10.65
New Grenada.....	Dollar of 1857.....	0.803	896	97.92
Peru.....	Old dollar.....	0.866	901	1 06.20
	Dollar of 1858.....	0.766	909	94.77
	Half dollar, 1835-'38.....	0.433	650	38.31
	Sol.....	0.802	900	98.24
Prussia.....	Thaler before 1857.....	0.712	750	72.68
	New thaler.....	0.595	900	72.89
Rome.....	Scudo.....	0.864	900	1 05.84
Russia.....	Rouble.....	0.667	875	79.44
Sardinia.....	Five lire.....	0.800	900	98.00
Spain.....	New pistareen.....	0.166	899	20.31
Sweden.....	Rix dollar.....	1.092	750	1 11.48
Switzerland.....	Two francs.....	0.323	899	39.52
Tunis.....	Five piastres.....	0.511	898.5	62.49
Turkey.....	Twenty piastres.....	0.770	830	86.98
Tuscany.....	Florin.....	0.220	925	27.60

Weight and value of United States silver coins.

				Weight in grains.
United States.....	Dollar, (legal).....	0.859.375	900	412.5
	Half dollar.....	0.400	900	192
	Quarter dollar.....	0.200	900	96
	Dime.....	0.080	900	38.4
	Half dime.....	0.040	900	19.2
	Three cent.....	0.024	900	11.52

Gold coins.

Country.	Denomination.	Weight.	Fineness.	Value.	Value after deduction.
		<i>Oz. dec.</i>	<i>Thous.</i>		
Australia.....	Pound of 1852.....	0.281	916.5	\$5 32.37	\$5 29.71
	Sovereign of 1856-'60.....	0.256.5	916	4 85.58	4 83.16
Austria.....	Ducat.....	0.112	986	2 28.28	2 27.04
	Souverain.....	0.363	900	6 75.35	6 71.98
	New Union crown, (assumed).....	0.357	900	6 64.19	6 60.87
Belgium.....	Twenty-five francs.....	0.254	899	4 72.03	4 69.87
Bolivia.....	Doubloon.....	0.867	870	15 59.25	15 51.46
Brazil.....	Twenty milreis.....	0.575	917.5	10 90.57	10 85.12
Central America.....	Two escudos.....	0.209	853.5	3 68.75	3 66.91
	Four reals.....	0.027	875	0 48.8	0 48.6
Chili.....	Old doubloon.....	0.867	870	15 59.26	15 51.47
	Ten pesos.....	0.492	900	9 15.35	9 10.78
Denmark.....	Ten thaler.....	0.427	895	7 90.01	7 86.06
Ecuador.....	Four escudos.....	0.433	844	7 55.46	7 51.69
England.....	Pound, or sovereign, new.....	0.256.7	916.5	4 86.34	4 83.91
	Pound, or sovereign, average.....	0.256.2	916	4 84.92	4 82.50
France.....	Twenty francs, new.....	0.207.5	899	3 85.60	3 83.67
	Twenty francs, average.....	0.207	899	3 84.69	3 82.77
Germany, north.....	Ten thaler.....	0.427	895	7 90.01	7 86.06
	Ten thaler, Prussian.....	0.427	903	7 97.07	7 93.09
	Krone, (crown).....	0.357	900	6 64.20	6 60.88
Germany, south.....	Ducat.....	0.112	986	2 28.28	2 27.14
Greece.....	Twenty drachms.....	0.185	900	3 44.19	3 42.47
Hindustan.....	Mohur.....	0.374	916	7 08.18	7 04.04
Italy.....	Twenty lire.....	0.207	898	3 84.26	3 82.34
Japan.....	Old cobang.....	0.362	568	4 44	4 41.8
	New cobang.....	0.259	572	3 57.6	3 55.8
Mexico.....	Doubloon, average.....	0.867.5	866	15 52.98	15 45.22
	Doubloon, new.....	0.867.5	870.5	15 61.05	15 53.25
	Twenty pesos, Maximilian.....	1.086	875	19 64	19 54
Naples.....	Six ducati, new.....	0.245	996	5 04.43	5 01.91
Netherlands.....	Ten guilders.....	0.215	899	3 99.56	3 97.57
New Grenada.....	Old doubloon, Bogota.....	0.868	870	15 61.06	15 53.26
	Old doubloon, Popayan.....	0.867	858	15 37.75	15 30.07
	Ten pesos, new.....	0.525	891.5	9 67.51	9 62.68
Peru.....	Old doubloon.....	0.867	868	15 55.67	15 47.90
	Twenty soles.....	1.035	898	19 21.8	19 12.2
Portugal.....	Gold crown.....	0.308	912	5 80.66	5 77.76
Prussia.....	New Union crown, (assumed).....	0.357	900	6 64.19	6 60.87
Rome.....	2½ scudi, new.....	0.640	900	2 60.47	2 59.17
Russia.....	Five rubles.....	0.210	916	3 97.64	3 95.66
Spain.....	100 reals.....	0.268	896	4 96.39	4 93.91
	Eighty reals.....	0.215	869.5	3 86.44	3 84.51
Sweden.....	Ducat.....	0.111	975	2 23.72	2 22.61
Tunis.....	25 piastres.....	0.161	900	2 99.54	2 98.05
Turkey.....	100 piastres.....	0.231	915	4 36.93	4 34.75
Tuscany.....	Sequin.....	0.112	999	2 31.29	2 30.14

Weight and value of United States gold coins.

					Weight in grains.
United States...	Dollar, (legal).....	0.053.75	900	\$1 00	25.8
	Quarter eagle.....	0.134.37	900	2 50	64.5
	Three dollar.....	0.161.25	900	3 00	77.4
	Half eagle.....	0.268.75	900	5 00	129
	Eagle.....	0.537.5	900	10 00	258
	Double eagle.....	1.075	900	20 00	516

Gold, silver, and copper coinage at the mint of the United States in the several years from its establishment in 1792, the coinage at the branch mints and the assay office, New York, from their organization, to June 30, 1867.

Years.	Gold.	Silver.	Copper.	Total.
1793 to 1795.....	\$71,485 00	\$370,683 80	\$11,373 00	\$453,541 80
1796.....	102,727 50	79,077 50	10,324 40	192,129 40
1797.....	103,423 50	12,591 45	9,510 34	125,524 29
1798.....	205,610 00	330,291 00	9,797 00	545,698 00
1799.....	213,285 00	323,515 00	9,106 68	645,906 68
1800.....	317,760 00	224,296 00	29,279 40	571,335 40
	1,014,290 00	1,440,454 75	79,390 82	2,534,135 57
1801.....	422,570 00	74,758 00	13,628 37	510,956 37
1802.....	423,310 00	58,343 00	34,422 83	516,075 83
1803.....	258,377 50	87,118 00	25,203 03	370,698 53
1804.....	258,642 50	100,340 50	12,844 94	371,827 94
1805.....	170,367 50	149,388 50	13,483 48	333,239 48
1806.....	324,505 00	471,319 00	5,260 00	801,084 00
1807.....	437,495 00	597,448 75	9,652 21	1,044,595 96
1808.....	284,665 00	684,300 00	13,090 00	982,055 00
1809.....	169,375 00	707,376 00	8,001 53	884,752 53
1810.....	501,435 00	638,773 50	15,660 00	1,155,868 50
	3,250,742 50	3,569,165 25	151,246 39	6,971,154 14
1811.....	497,905 00	608,340 00	2,495 95	1,108,740 95
1812.....	290,435 00	814,029 50	10,755 00	1,115,219 50
1813.....	477,140 00	620,951 50	4,180 00	1,102,271 50
1814.....	77,270 00	561,687 50	3,578 30	642,535 80
1815.....	3,175 00	17,308 00	.....	20,483 00
1816.....	.....	28,575 75	28,209 82	56,785 57
1817.....	.....	607,783 50	39,484 00	647,267 50
1818.....	242,940 00	1,070,454 50	31,670 00	1,345,064 50
1819.....	258,615 00	1,140,000 00	26,710 00	1,425,325 00
1820.....	1,319,030 00	501,680 70	44,075 50	1,864,786 20
	3,166,510 00	5,970,810 95	191,158 57	9,328,479 52
1821.....	189,325 00	825,762 45	3,890 00	1,018,977 45
1822.....	88,980 00	805,806 50	20,723 39	915,509 89
1823.....	72,425 00	895,550 00	.....	967,975 00
1824.....	93,200 00	1,752,477 00	12,620 00	1,858,297 00
1825.....	156,385 00	1,564,583 00	14,926 00	1,735,891 00
1826.....	92,245 00	2,002,090 00	16,344 25	3,110,679 25
1827.....	131,565 00	2,869,200 00	23,577 32	3,024,342 32
1828.....	140,145 00	1,575,600 00	25,636 24	1,741,381 24
1829.....	295,717 50	1,994,578 00	16,580 00	2,306,875 50
1830.....	643,105 00	2,495,400 00	17,115 00	3,155,620 00
	1,903,092 50	16,781,046 95	151,412 20	18,835,551 65
1831.....	\$714,270 00	3,175,600 00	33,603 60	3,923,473 60
1832.....	798,435 00	2,579,000 00	23,620 00	3,401,065 00
1833.....	978,550 00	2,759,000 00	28,160 00	3,765,710 00
1834.....	3,954,270 00	3,415,002 00	19,151 00	7,388,423 00
1835.....	2,186,175 00	3,443,003 00	39,489 00	5,668,667 00
1836.....	4,135,700 00	3,606,100 00	23,100 00	7,764,900 00
1837.....	1,148,305 00	2,096,010 00	55,583 00	3,299,898 00
1838.....	1,809,595 00	2,315,250 00	63,702 00	4,188,547 00
1839.....	1,375,760 00	2,098,636 00	31,286 61	3,505,682 00
1840.....	1,690,802 00	1,712,178 00	24,627 00	3,427,607 61
	18,791,862 00	27,199,779 00	342,322 21	46,333,963 21

Gold, silver, and copper coinage, &c.—Continued.

Years.	Gold.	Silver.	Copper.	Total.
1841.....	1,102,107 50	1,115,875 00	15,973 67	2,233,957 17
1842.....	1,833,170 50	2,325,750 00	23,833 90	4,182,754 40
1843.....	8,302,797 50	3,722,260 00	24,283 20	12,049,330 70
1844.....	5,428,230 00	2,235,550 00	23,977 52	7,687,757 51
1845.....	3,756,447 50	1,873,200 00	38,948 04	5,668,595 54
1846.....	4,034,176 57	2,558,580 00	41,208 00	6,633,965 50
1847.....	20,221,385 00	2,374,450 00	61,836 69	22,657,671 69
1848.....	3,775,512 50	2,040,050 00	64,157 99	5,879,720 49
1849.....	9,007,761 50	2,114,950 00	41,984 32	11,164,695 82
1850.....	31,981,738 50	1,866,100 00	44,467 50	33,392,306 00
	89,443,328 00	22,226,755 00	380,676 83	112,050,753 83
1851.....	62,614,492 50	774,397 00	99,635 43	63,488,524 93
1852.....	56,846,187 50	999,410 00	50,630 94	57,896,228 44
1853.....	55,213,906 94	9,077,571 00	67,059 78	64,358,537 72
1854.....	52,094,595 47	8,619,270 00	42,638 35	60,756,503 82
1855.....	52,795,457 20	3,501,245 00	16,030 79	56,312,732 99
1856.....	59,343,365 35	5,196,670 17	27,106 78	64,567,142 30
1857, (Jan. 1 to June 30, inclusive).....	25,183,138 68	1,601,644 46	63,510 46	26,848,293 60
1858, fiscal year.....	52,889,800 29	8,233,287 77	234,000 00	61,357,088 06
1859, fiscal year.....	30,409,953 70	6,833,621 47	307,000 00	37,550,585 17
1860, fiscal year.....	23,447,283 35	3,250,636 26	342,000 00	27,039,919 61
	470,838,180 98	48,087,763 13	1,249,612 53	520,175,556 64
1861.....	80,708,400 64	2,883,706 94	101,660 00	83,693,767 58
1862.....	61,676,576 55	3,231,081 51	116,000 00	65,023,658 06
1863.....	22,645,729 90	1,564,297 22	478,450 00	24,688,477 12
1864.....	23,982,748 31	850,086 99	463,800 00	25,296,635 30
1865.....	30,685,699 95	950,218 69	1,183,330 00	32,819,248 64
1866.....	37,429,430 46	1,596,646 58	646,570 00	39,672,647 04
1867.....	34,838,878 82	1,562,694 18	1,879,540 00	43,281,113 00
	296,967,464 63	12,638,732 11	4,869,350 00	314,475,546 74

RECAPITULATION OF COINAGE FROM 1793 TO 1867, INCLUSIVE.

Years.	Gold.	Silver.	Copper.	Total.
1793 to 1800, 8 yrs.	\$1,014,290 00	\$1,440,454 75	\$79,390 82	\$2,534,135 57
1801 to 1810, 10 yrs.	3,250,742 50	3,569,165 25	151,246 39	6,971,154 14
1811 to 1820, 10 yrs.	3,166,510 00	5,970,810 95	191,158 57	9,328,479 52
1821 to 1830, 10 yrs.	1,903,092 50	16,781,046 95	151,412 20	18,835,551 65
1831 to 1840, 10 yrs.	18,791,862 00	27,199,779 00	342,322 21	46,333,963 21
1841 to 1850, 10 yrs.	89,443,328 00	22,226,755 00	380,676 83	112,050,753 83
1851 to 1860, 9½ yrs.	470,838,180 98	48,087,763 13	1,249,612 53	520,175,556 64
1861 to 1867, 7 yrs.	296,967,464 63	12,638,732 11	4,869,350 00	314,475,546 74
Total 74 yrs.	885,375,470 61	137,914,587 14	7,415,163 55	1,030,705,141 30

RECAPITULATION OF AVERAGES OF COINAGE FOR EACH DECADE FROM
1793 TO 1867, INCLUSIVE.

Years.	Gold.	Silver.	Copper.	Total.
1793 to 1800, 8 yrs.	\$126,786 25	\$180,056 84	\$9,923 85	\$316,766 94
1801 to 1810, 10 yrs.	325,074 25	356,916 52	15,124 64	697,115 41
1811 to 1820, 10 yrs.	316,651 00	597,081 09	19,115 86	932,847 95
1821 to 1830, 10 yrs.	190,309 25	1,678,104 69	15,141 22	1,883,555 16
1831 to 1840, 10 yrs.	1,879,186 20	2,719,977 90	34,232 22	4,633,396 32
1841 to 1850, 10 yrs.	8,944,332 80	2,222,675 50	38,067 08	11,205,075 38
1851 to 1860, 9½ yrs.	49,561,913 79	5,061,869 80	131,538 16	54,755,321 75
1861 to 1867, 7 yrs.	42,423,923 52	1,805,533 16	695,621 00	44,925,078 60

COAST SURVEY.

COAST SURVEY OFFICE,

Washington, D. C., November 4, 1867.

SIR: I have the honor to submit estimates for expenditures in the survey of the coast of the United States during the fiscal year 1868-'69. The operations proposed are stated in a form which shows the very wide distribution of the means appropriated for the service. To subserve the interests of commerce and navigation, the present scale of the work must be retained. The estimates are, however, moderately increased, for reasons which will be given after a brief review of the operations of the year ending with the 1st of November.

In accordance with custom, I here recite merely the localities in which progress has been made in the course of the past year, either in triangulation, topography, or hydrography, making special mention only of the less usual operations. These are, on the coast of Maine, the St. Croix river, Winter harbor, Penobscot bay, and Penobscot river, near Hampden; Medomak river, the navigable passages between the Sheepscot and Kennebec rivers; the last named river in the vicinity of Hallowell; the shores of Quohog bay, Portland harbor, and the approaches to Casco bay and Saco river; on the coast of New Hampshire, above Portsmouth; on the coast of Massachusetts, the Merrimac river, Boston harbor; longitude determinations between Cambridge, Albany, and the Naval Observatory at Washington city; latitude determinations at Manomet and Nantucket; magnetic observations at these stations, and at Hartford, Connecticut; general progress at Duxbury harbor and near West Sandwich, and a special survey at Provincetown harbor; on the coast of Rhode Island, surveys in the vicinity of Providence and Fall river, and in the western part of Narragansett bay; in New York harbor, a special survey of the battery; on the coast of New Jersey, general progress at Sandy Hook, near Long branch; near Shark river; at Barnegat entrance, and at Little Egg harbor, in Delaware bay at two localities; in Chesapeake bay, at the mouth of the Susquehanna, and at Patapsco entrance; in the Potomac river at two localities; on the coast of Virginia below Cape Henry; in North Carolina, on Neuse river; in Pamlico sound, and on the shores of Bogue sound; in South Carolina, on the islands and estuaries adjacent to St. Helena sound; on the coast of Georgia, the water communication between Wassaw sound and Savannah river, and St. Catharine's sound, including its approaches; on the coast of Florida, below St. Augustine, at the north end of Key Biscayne bay; across the channel, between Key West and Havana; in Charlotte harbor, in the vicinity of Cape St. Blas, and east and west of Perdido entrance; in the several passes of the Mississippi Delta, and on the coast of Texas; at Galveston entrance; in West bay; on the shores of Corpus Christi bay, and on the shores of the Laguna Madre.

On the Pacific coast of the United States the operations of the survey have

been in progress near Santa Barbara ; at Point Sal, and at three localities near San Francisco bay, in California ; at Tillamook entrance in Oregon ; and at Puget sound, in Washington Territory.

A party, fully equipped for reconnoissance surveys, is now engaged on the shores of Alaska Territory, and the results of their observations in regard to the maritime resources of the newly ceded territory may be expected in the course of the month of November.

In twelve of the localities recited, the work done, though directly available for the main ends of the survey of the coast, was undertaken at the request of the engineer department, the results, at the time, being specially needed in the operations of that branch of the public service.

Progress in the office in the several divisions of computing, drawing, engraving, and other adjunct branches of the service has kept up with the field-work.

The increase in the sums estimated for continuing work in the several sections does not arise from any augmentation of the scale of the work. No new centre of operations is proposed, nor an increase in the number and outfit of the parties. It is proposed merely to keep the parties in the field during the entire working season, as had always been done by the former superintendent, and thus to preserve the economy which has marked the previous direction of the Coast Survey. During the war, many of the parties were with the armies and squadrons. At that period, therefore, the effect of the increased cost of labor and supplies was but partially felt. Now, even with larger appropriations, it operates as an embarrassment in every quarter of the coast to which the parties may be assigned. It is well known that the energy of our people is constantly seeking for every point and all the channels along the coast susceptible of development. Thus has arisen the present scale of the work, in strict obedience to public demand. The number of parties has been adjusted with reference to steady progress from the several working centres, and the estimates are intended merely to conform to the circumstances now incident to the continuance of the various branches of the service. When work has been commenced in any quarter it cannot be abandoned without heavy loss until the topography and hydrography are completed. The withdrawal of a party from the field before its season's work is finished is an unfortunate sacrifice of means and a waste of outfit which should not be incurred. Hence, it is respectfully submitted, as the wise and economical policy, to increase the appropriation to that least amount which will enable the parties to keep the field as long as the season favors the progress of their operations. This is no more than has hitherto been asked and provided for, and is the least appropriation which will enable the survey to preserve its justly acquired reputation for the strictest economy in its administration.

The item for publishing the observations made in the progress of the survey of the coast has been for several years placed at the small sum of \$5,000, which provided chiefly for the preparation of the manuscript matter and of the plates required for illustration. In order to proceed with the printing of a volume the estimate is now increased.

The hydrography has been much cramped during the past two years by the want of a sufficient number of vessels suitable for the service. Many of the vessels belonging to the survey have been in service so long as to require either very expensive repairs or to be regarded as unsafe for the voyages requisite in their transfer from the northern sections to the Gulf coast, while still quite serviceable if allowed to remain in the bays and sounds of one part of the coast. It is evident that they must gradually be replaced, and more especially is it necessary to replace the schooners *Petrel* and *Twilight*, which at the beginning of the war were seized by the rebels and have since disappeared. To provide for two vessels in their place the sum of \$30,000 is included in the estimate for "repairs and maintenance of the complement of vessels used in the survey of the coast."

The annexed table exhibits, in parallel columns, the appropriations made for the fiscal year 1867-'68, and the estimates now submitted for the fiscal year 1868-'69 :

Object.	Estimated for 1868-'69.	Appropriation for 1867-'68.
For survey of the Atlantic and Gulf coasts of the United States, including compensation of civilians engaged in the work, per act of March 3, 1843.....	\$330, 000	\$250, 000
For continuing the survey of the western coast of the United States, including compensation of civilians engaged in the work, per act of September 30, 1850.....	175, 000	130, 000
For continuing the survey of the reefs, shoals, keys, and coast of South Florida, including compensation of civilians engaged in the work, per act of March 3, 1849.....	40, 000	25, 000
For publishing the observations made in the progress of the survey of the coast of the United States, including compensation of civilians engaged in the work, per act of March 3, 1843.....	10, 000	5, 000
For the repairs and maintenance of the complement of vessels used in the survey of the coast, per act of March 2, 1853.....	60, 000	30, 000
For pay and rations of engineers for the steamers used in the hydrography of the coast survey, no longer supplied by the Navy Department, per act of June 12, 1858.....	10, 000	10, 000
Total.....	625, 000	450, 000

Respectfully submitted :

BENJAMIN PEIRCE,

Superintendent United States Coast Survey.

Hon. HUGH McCULLOCH,

Secretary of the Treasury.

No. 5.

Statement of the public debt on the 1st day of January in each of the years from 1791 to 1842, inclusive, and at various dates in subsequent years to July 1, 1867.

On the 1st day of January....	1791.....	\$75,463,476 52
	1792.....	77,227,924 66
	1793.....	80,352,634 04
	1794.....	78,427,404 77
	1795.....	80,747,587 38
	1796.....	83,762,172 07
	1797.....	82,064,479 33
	1798.....	79,228,529 12
	1799.....	78,408,669 77
	1800.....	82,976,294 35
	1801.....	83,038,059 80
	1802.....	80,712,632 25
	1803.....	77,054,686 30
	1804.....	86,427,120 88
	1805.....	82,312,150 50
	1806.....	75,723,270 66
	1807.....	69,218,398 64
	1808.....	65,196,317 97
	1809.....	57,023,192 09
	1810.....	53,173,217 52
	1811.....	48,005,587 76
	1812.....	45,209,737 90
	1813.....	55,962,827 57
	1814.....	81,487,846 24
	1815.....	99,833,660 15
	1816.....	127,334,933 74
	1817.....	123,491,965 16
	1818.....	103,466,633 83
	1819.....	95,529,648 28
	1820.....	91,015,566 15
	1821.....	89,987,427 66
	1822.....	93,546,676 98
	1823.....	90,875,877 28
	1824.....	90,269,777 77
	1825.....	83,788,432 71
	1826.....	81,054,059 99
	1827.....	73,987,357 20
	1828.....	67,475,043 87
	1829.....	58,421,413 67
	1830.....	48,565,406 50
	1831.....	39,123,191 68
	1832.....	24,322,235 18
	1833.....	7,001,032 88
	1834.....	4,760,081 08
	1835.....	351,289 05
	1836.....	291,089 06
	1837.....	1,878,223 55
	1838.....	4,857,660 46
	1839.....	11,983,737 53
	1840.....	5,125,077 63

Statement of the public debt—Continued.

On the 1st day of January....	1841.....	\$6, 737, 398 00
	1842.....	15, 028, 486 37
On the 1st day of July..	1843.....	27, 203, 450 69
	1844.....	24, 748, 188 23
	1845.....	17, 093, 794 80
	1846.....	16, 750, 926 33
	1847.....	38, 956, 623 38
	1848.....	48, 526, 379 37
On the 1st day of December...	1849.....	64, 704, 693 71
	1850.....	64, 228, 238 37
On the 20th day of November.	1851.....	62, 560, 395 26
On the 30th day of December..	1852.....	65, 131, 692 13
On the 1st day of July.....	1853.....	67, 340, 628 78
	1854.....	47, 242, 206 05
On the 17th day of November.	1855.....	39, 969, 731 05
On the 15th day of November.	1856.....	30, 963, 909 64
On the 1st day of July.....	1857.....	29, 060, 386 90
	1858.....	44, 910, 777 66
	1859.....	58, 754, 699 33
	1860.....	64, 769, 703 08
	1861.....	90, 867, 828 68
	1862.....	514, 211, 371 92
	1863.....	1, 098, 793, 181 37
	1864.....	1, 740, 690, 489 49
	1865.....	2, 682, 593, 026 53
	1866.....	2, 783, 425, 879 21
	1867.....	2, 692, 199, 215 12

N. L. JEFFRIES, *Register.*

TREASURY DEPARTMENT,

Register's Office, November 9, 1867.

No. 6.—Statement of the revenue collected from the beginning of the government to the 30th Public Lands, and Miscellaneous sources, with the receipts

	From customs: duties, imposts, and tonnage.	From internal revenue.	From direct tax.	From postage.
From March 4, 1789, to Dec. 31.....1791	\$4,399,473 09			
For the year .....1792	3,443,070 85	\$208,924 81		
1793	4,255,306 56	337,705 70		\$11,020 51
1794	4,801,065 28	274,089 62		29,478 49
1795	5,588,461 26	337,755 36		22,400 00
1796	6,567,987 94	475,289 60		72,909 84
1797	7,549,649 65	575,491 45		64,500 00
1798	7,106,061 93	644,357 95		39,500 00
1799	6,610,449 31	779,136 44		41,000 00
1800	9,080,932 73	809,396 55	\$734,223 97	78,000 00
1801	10,750,778 93	1,048,033 43	534,343 38	79,500 00
1802	12,438,235 74	621,898 89	206,565 44	35,000 00
1803	10,479,417 61	215,177 69	71,879 20	16,427 26
1804	11,098,565 33	50,941 29	50,198 44	26,500 00
1805	12,936,487 04	21,747 15	21,883 91	21,342 50
1806	14,667,698 17	20,101 45	55,763 86	41,117 67
1807	15,845,521 61	13,051 40	34,732 56	3,614 73
1808	16,363,550 58	8,210 73	19,159 21	
1809	7,296,020 58	4,044 39	7,517 31	
1810	8,583,309 31	7,430 63	12,448 68	
1811	13,313,222 73	2,295 95	7,666 66	37 70
1812	8,958,777 53	4,903 06	859 22	85,039 70
1813	13,224,623 25	4,755 04	3,805 52	35,000 00
1814	5,998,772 08	1,662,984 22	2,219,497 36	45,000 00
1815	7,282,942 22	4,678,059 07	2,162,673 41	135,000 00
1816	36,306,874 88	5,124,708 31	4,253,635 09	149,787 74
1817	26,283,348 49	2,678,100 77	1,834,187 04	29,371 91
1818	17,176,385 00	955,279 20	264,333 36	20,070 00
1819	20,203,608 76	229,593 63	83,650 78	71 32
1820	15,005,612 15	106,260 53	31,586 82	6,465 95
1821	13,004,447 15	69,027 63	29,349 05	516 91
1822	17,589,761 94	67,665 71	20,961 56	602 04
1823	19,088,433 44	34,242 17	10,337 71	110 69
1824	17,878,325 71	34,663 37	6,201 96	
1825	20,098,713 45	25,771 35	2,330 85	469 56
1826	23,341,331 77	21,589 93	6,638 76	300 14
1827	19,712,283 29	19,885 68	2,626 90	101 00
1828	23,205,523 64	17,451 54	2,218 81	20 15
1829	22,681,965 91	14,502 74	11,335 05	86 60
1830	21,922,391 39	12,160 62	16,980 59	55 13
1831	24,224,441 77	6,933 51	10,506 01	561 02
1832	28,465,237 24	11,630 65	6,791 13	244 95
1833	29,032,508 91	2,759 00	394 12	
1834	16,214,937 15	4,196 09	19 80	100 00
1835	19,391,310 59	10,459 48	4,263 33	893 00
1836	23,409,940 53	370 00	728 79	10 91
1837	11,169,290 39	5,493 84	1,687 70	
1838	16,158,800 36	2,467 27		
1839	23,137,924 81	2,553 32	755 22	
1840	13,499,502 17	1,682 25		
1841	14,487,216 74	3,261 36		
1842	18,187,908 76	495 00		
Half year to June 30.....1843	7,046,843 91	103 25		
Year ending June 30.....1844	26,183,570 94	1,777 34		
1845	27,528,112 70	3,517 12		
1846	26,712,667 87	2,897 26		
1847	23,747,864 66	375 00		
1848	31,757,070 66	375 00		
1849	28,346,738 82	375 00		
1850	39,668,686 42			
1851	49,017,567 92			
1852	47,339,326 62			
1853	58,931,865 52			
1854	64,224,190 27			
1855	53,025,794 21			
1856	64,022,863 50			
1857	63,875,905 05			
1858	41,789,620 96			
1859	49,565,824 38			
1860	53,187,511 87			
1861	39,582,125 64			
1862	49,056,397 62		1,795,331 73	
1863	69,059,642 40	37,640,787 95	1,485,103 61	
1864	102,316,152 99	109,741,134 10	475,648 96	
1865	84,928,260 60	209,464,215 25	1,200,573 03	
1866	179,046,651 58	309,226,813 42	1,974,754 12	
1867	176,417,810 88	266,027,537 43	4,200,233 70	

of June, 1867, under the several heads of Customs, Internal Revenue, Direct Tax, Postage, from loans and treasury notes, and the total receipts.

From public lands.	From bank stocks, dividends, and bonds.	From miscellaneous sources.	Total, exclusive of loans and treasury notes.	From loans and treasury notes.	Total receipts.
		\$19,440 10	\$4,418,913 19	\$5,791,112 56	\$10,210,025 75
	\$8,028 00	9,936 65	3,669,960 31	5,070,806 46	8,740,766 77
	38,500 00	10,390 37	4,632,923 14	1,067,701 74	5,720,624 28
	303,472 00	23,799 48	5,431,904 87	4,609,196 78	10,041,101 65
	162,000 00	5,917 97	6,114,534 59	3,305,268 20	9,419,802 79
\$4,836 13	1,240,000 00	16,506 14	8,377,529 65	362,800 00	8,740,329 65
83,540 60	385,220 00	30,379 29	8,688,780 99	70,135 41	8,758,916 40
11,963 11	79,920 00	18,692 81	7,900,495 80	308,574 27	8,209,070 07
	71,040 00	45,187 56	7,546,813 31	5,074,646 53	12,621,459 84
443 75	71,040 00	74,712 10	10,848,749 10	1,602,435 04	12,451,184 14
167,726 06	88,800 00	266,149 15	12,935,360 95	10,125 00	12,945,455 95
188,628 02	1,327,560 00	177,905 86	14,995,793 95	5,597 36	15,001,391 31
165,675 69		115,518 18	11,064,097 63		11,064,097 63
487,526 79		112,575 53	11,826,307 38	9,532 64	11,835,840 02
540,193 80		19,039 80	13,560,694 20	128,814 94	13,689,509 14
765,245 73		10,004 19	15,559,931 07	48,897 71	15,608,828 78
466,163 27		34,935 69	16,398,019 26		16,398,019 26
647,939 06		21,802 35	17,060,661 93	1,822 16	17,062,484 09
442,252 33		23,638 51	7,773,473 12		7,773,473 12
696,548 82		84,476 84	9,384,214 28	2,759,992 25	12,144,206 53
1,040,237 53		60,068 52	14,423,529 09	8,309 05	14,431,838 14
710,427 78		41,125 47	9,801,132 76	12,837,900 00	22,639,032 76
835,655 14		236,571 00	14,340,409 95	26,184,435 00	40,524,844 95
1,135,971 09		119,399 81	11,181,625 16	23,377,911 79	34,559,536 95
1,287,959 28		150,282 74	15,696,916 82	35,264,320 78	50,961,237 60
1,717,985 03		123,994 61	47,676,985 66	9,494,436 16	57,171,421 82
1,991,226 06	202,426 00	80,389 17	33,099,049 74	734,542 59	33,833,592 03
2,606,564 77	525,000 00	37,547 71	21,585,180 04	8,765 62	21,593,945 66
3,274,422 78	675,000 00	57,027 10	24,603,374 37	2,291 00	24,605,665 37
1,635,871 61	1,000,000 00	54,872 49	17,840,669 55	3,040,824 13	20,881,493 68
1,212,966 46	105,000 00	152,072 52	14,573,379 72	5,000,324 00	19,573,703 72
1,803,581 54	297,500 00	452,355 15	20,232,427 94		20,232,427 94
916,523 10	350,000 00	141,019 15	20,540,666 26		20,540,666 26
984,418 15	350,000 00	127,603 60	19,381,212 79	5,000,000 00	24,381,212 79
1,216,090 56	367,500 00	129,982 25	21,840,858 02	5,000,000 00	26,840,858 02
1,393,785 09	402,500 00	94,288 52	25,260,434 21		25,260,434 21
1,495,845 26	420,000 00	1,315,621 83	22,966,363 96		22,966,363 96
1,018,308 75	455,000 00	65,106 34	24,763,629 23		24,763,629 23
1,517,175 13	490,000 00	112,561 95	24,827,627 38		24,827,627 38
2,329,356 14	490,000 00	73,172 64	24,844,116 51		24,844,116 51
3,210,815 48	490,000 00	583,563 03	28,526,820 82		28,526,820 82
2,623,381 03	659,000 00	101,165 66	31,867,450 66		31,867,450 66
3,967,682 55	610,285 00	334,796 67	33,948,426 25		33,948,426 25
4,857,600 69	586,649 50	128,412 32	21,791,935 55		21,791,935 55
14,757,600 75	569,280 82	696,279 13	35,430,087 10		35,430,087 10
24,877,179 86	328,674 67	2,209,891 32	50,826,796 68		50,826,796 68
6,776,236 52	1,375,965 44	5,625,479 15	24,954,153 04	2,992,989 15	27,947,142 19
3,081,939 47	4,542,102 22	2,517,252 42	26,302,561 74	12,716,820 86	39,019,382 60
7,076,447 35		1,265,088 91	31,482,749 61	3,857,276 21	35,340,025 82
3,292,683 29	1,744,513 80	911,733 82	19,480,115 33	5,589,547 51	25,069,662 84
1,365,627 42	672,769 38	331,285 57	16,860,160 27	13,659,317 38	20,519,477 65
1,335,797 52		440,807 97	19,965,009 25	14,808,735 64	34,773,744 89
897,818 11		296,235 99	8,241,001 26	12,541,409 19	20,782,410 45
2,059,939 80		1,075,419 70	29,320,707 78	1,877,847 95	31,198,555 73
2,077,022 30		333,201 78	29,941,853 90		29,941,853 90
2,694,452 48		274,139 44	29,684,157 05		29,684,157 05
2,498,355 20		284,444 36	26,531,639 22	28,870,765 36	55,401,804 58
3,328,642 56		627,021 13	35,713,109 65	21,283,780 00	57,006,889 65
1,688,959 55		338,233 70	30,374,307 07	29,422,585 91	59,796,892 98
1,859,894 25		706,059 12	42,234,639 79	5,435,126 96	47,669,766 75
2,352,305 30	266,072 09	921,933 24	52,557,878 55	203,400 00	52,761,278 55
2,043,239 58	1,021 34	438,580 76	49,822,168 30	46,300 00	49,868,468 30
1,667,084 99		1,188,104 07	61,787,054 58	16,350 00	61,803,404 58
8,470,798 39		1,105,352 74	73,800,341 40	1,950 00	73,802,291 40
11,497,049 07		827,731 40	65,350,574 68	800 00	65,351,374 68
8,917,644 93		1,116,190 81	74,056,699 24	200 00	74,056,899 24
3,829,486 64		1,259,920 88	68,965,312 57	3,900 00	68,969,212 57
3,513,715 87		1,352,029 13	46,655,365 96	23,717,300 00	70,372,665 96
1,756,687 30		2,163,953 96	53,486,465 64	28,287,500 00	81,773,965 64
1,778,557 71		1,088,530 25	56,054,599 83	20,786,808 00	76,841,407 83
870,658 54		1,023,515 31	41,476,299 49	41,895,340 65	83,371,640 13
152,203 77		931,787 64	51,935,720 76	529,692,460 50	581,628,181 26
167,617 17		4,344,139 82	112,687,290 95	776,692,361 57	889,379,652 52
583,333 29		51,505,502 26	264,626,771 69	1,121,131,842 98	1,385,758,614 58
996,553 31		37,125,002 89	333,714,605 08	1,472,224,740 85	1,805,939,345 93
665,031 03		67,119,369 91	558,032,620 06	712,851,553 05	1,270,884,173 11
1,163,575 76		42,824,852 50	490,634,010 27	640,426,910 29	1,131,060,920 16

No. 7.—Statement of expenditures from the beginning of the government to June 30, 1867,
Pensions, Indian department, and Miscellaneous.

(The years 1862, 1863, and 1864 are from the account of warrants on the treasury

	Civil list.	Foreign in- tercourse.	Navy Depart- ment.	War Depart- ment.	Pensions.
From Mar. 4, 1789, to Dec. 31, 1791	\$757, 134 45	\$14, 733 33	\$570 00	\$632, 804 03	\$175, 813 88
For the year.....1792	380, 917 58	78, 766 67	53 02	1, 100, 702 09	109, 243 15
1793	358, 241 08	89, 500 00	.....	1, 130, 249 08	80, 017 81
1794	440, 946 58	146, 403 51	61, 408 97	2, 629, 097 59	81, 399 24
1795	361, 633 36	912, 685 12	410, 562 03	2, 480, 910 13	68, 673 22
1796	504, 605 17	184, 859 64	274, 784 04	1, 260, 263 84	100, 843 71
1797	453, 233 70	669, 788 54	382, 631 89	1, 039, 409 66	92, 256 97
1798	504, 605 17	457, 428 74	1, 381, 347 76	2, 009, 522 30	104, 845 33
1799	592, 905 76	271, 374 11	2, 858, 081 84	2, 466, 946 98	95, 444 03
1800	748, 688 45	395, 288 18	3, 448, 716 03	2, 560, 878 77	64, 130 73
1801	549, 288 31	295, 676 73	2, 111, 424 00	1, 672, 944 08	73, 533 37
1802	596, 981 11	550, 925 93	915, 561 87	1, 179, 148 25	85, 440 39
1803	536, 583 12	1, 110, 834 77	1, 215, 230 53	822, 055 85	62, 902 10
1804	624, 795 63	1, 186, 655 57	1, 189, 832 75	875, 423 93	80, 092 80
1805	585, 849 79	2, 798, 028 77	1, 597, 500 00	712, 781 28	81, 854 59
1806	684, 230 53	1, 760, 421 30	1, 649, 641 44	1, 224, 355 38	81, 875 53
1807	655, 524 65	577, 826 34	1, 722, 064 47	1, 288, 685 91	70, 500 00
1808	691, 167 80	304, 992 83	1, 884, 067 80	2, 900, 834 40	82, 576 04
1809	712, 465 13	166, 306 04	2, 427, 758 80	3, 347, 772 17	87, 833 54
1810	703, 994 03	81, 367 48	1, 654, 244 20	2, 294, 323 94	83, 744 10
1811	644, 467 27	264, 904 47	1, 965, 566 39	2, 032, 828 19	75, 043 88
1812	826, 271 55	347, 703 29	3, 959, 365 15	11, 817, 798 24	91, 402 10
1813	786, 545 45	209, 941 01	6, 446, 600 10	19, 662, 013 02	86, 929 91
1814	927, 424 23	177, 179 97	7, 311, 290 60	20, 350, 806 86	90, 164 36
1815	852, 247 16	290, 892 04	8, 660, 000 25	14, 794, 294 22	69, 656 06
1816	1, 208, 125 77	364, 620 40	9, 908, 278 30	16, 012, 096 80	188, 804 15
1817	994, 556 17	281, 995 97	3, 314, 598 49	8, 004, 236 53	297, 374 43
1818	1, 109, 559 79	430, 429 90	2, 953, 695 00	5, 622, 245 10	*690, 719 90
1819	1, 242, 180 41	284, 113 94	4, 847, 640 42	6, 506, 300 37	2, 415, 939 85
1820	1, 242, 180 05	253, 370 04	3, 387, 990 00	2, 630, 392 31	3, 208 376 31
1821	1, 112, 292 64	207, 110 75	3, 319, 243 06	4, 461, 291 78	242, 817 25
1822	1, 158, 131 58	164, 879 51	2, 224, 458 98	3, 111, 981 48	1, 948, 199 40
1823	1, 058, 911 65	292, 118 56	2, 503, 765 83	3, 096, 924 43	1, 780, 588 52
1824	1, 336, 266 24	15, 140, 099 83	2, 904, 581 56	3, 340, 939 85	1, 498, 326 59
1825	1, 330, 747 24	371, 666 25	3, 049, 083 86	3, 659, 913 18	1, 308, 810 57
1826	1, 256, 745 42	232, 719 08	4, 218, 902 45	3, 943, 194 37	1, 556, 593 83
1827	1, 228, 141 04	659, 211 47	4, 263, 877 45	3, 938, 977 88	976, 148 86
1828	1, 455, 490 58	1, 001, 193 66	3, 918, 786 44	4, 145, 544 56	850, 573 57
1829	1, 327, 069 36	207, 765 85	3, 308, 745 47	6, 250, 230 28	949, 594 47
1830	1, 579, 724 64	294, 067 27	2, 239, 428 63	6, 752, 688 66	1, 363, 297 31
1831	1, 373, 755 99	298, 554 00	3, 856, 183 07	4, 846, 405 61	1, 170, 665 14
1832	1, 800, 757 74	325, 181 07	3, 956, 370 29	5, 446, 131 23	1, 184, 422 40
1833	1, 562, 758 28	955, 395 88	3, 501, 356 75	6, 705, 022 95	4, 589, 152 40
1834	2, 080, 601 60	241, 562 35	3, 956, 260 42	5, 698, 517 51	3, 364, 285 30
1835	2, 080, 551 51	774, 750 28	3, 864, 939 06	5, 827, 948 57	1, 954, 711 32
1836	2, 110, 175 47	533, 382 65	2, 807, 718 23	11, 791, 288 02	2, 882, 797 96
1837	2, 357, 035 94	4, 603, 905 40	6, 646, 914 53	13, 731, 172 31	2, 672, 162 45
1838	2, 688, 708 56	1, 215, 095 52	6, 131, 580 53	13, 088, 169 69	2, 156, 057 29
1839	2, 116, 982 77	987, 667 92	6, 182, 294 25	9, 227, 045 90	3, 142, 750 50
1840	2, 736, 769 31	653, 278 15	6, 113, 896 89	7, 155, 204 99	2, 603, 562 17
1841	2, 556, 471 79	428, 410 57	6, 001, 076 97	9, 042, 749 92	2, 388, 434 51
1842	2, 905, 041 65	563, 191 41	8, 397, 242 55	6, 658, 137 16	1, 378, 931 33
Six months ending June 30, 1843	1, 252, 422 48	400, 566 04	3, 727, 711 53	3, 104, 638 48	839, 041 12
Fiscal year ending June 30, 1844	2, 454, 958 15	636, 079 66	6, 498, 199 11	5, 192, 445 05	2, 032, 008 99
1845	2, 369, 652 79	702, 637 22	6, 297, 177 89	5, 819, 888 50	2, 398, 867 29
1846	2, 532, 232 92	409, 292 55	6, 455, 013 92	10, 362, 374 36	1, 809, 739 62
1847	2, 570, 338 44	405, 079 10	7, 900, 635 76	35, 776, 495 72	1, 742, 820 85
1848	2, 647, 802 87	448, 593 01	9, 408, 476 02	27, 838, 374 80	1, 226, 500 92
1849	2, 865, 196 91	6, 908, 996 72	9, 786, 705 92	16, 563, 543 33	1, 193, 695 87
1850	3, 027, 454 39	5, 990, 856 81	7, 904, 724 66	9, 687, 924 58	1, 866, 886 02
1851	3, 481, 219 51	6, 256, 437 16	8, 880, 581 38	12, 161, 965 11	2, 293, 377 22
1852	3, 439, 923 22	4, 196, 321 59	8, 818, 842 10	8, 521, 506 19	2, 401, 858 78
1853	4, 265, 861 68	950, 871 30	11, 067, 789 53	9, 910, 498 49	1, 736, 262 45
1854	4, 621, 492 22	17, 763, 812 31	10, 790, 096 32	11, 722, 282 97	1, 369, 009 47
1855	6, 350, 875 88	997, 007 26	13, 327, 095 11	14, 648, 074 07	1, 542, 255 40
1856	6, 452, 256 35	3, 642, 615 39	14, 074, 834 64	16, 963, 160 51	1, 344, 027 70
1857	7, 611, 547 27	999, 177 65	12, 651, 694 61	19, 159, 150 87	1, 423, 770 85
1858	7, 116, 339 04	1, 396, 508 72	14, 053, 264 64	25, 679, 121 63	1, 921, 163 14
1859	5, 913, 281 50	981, 946 87	14, 690, 927 90	23, 154, 720 53	1, 161, 190 66
1860	6, 077, 008 95	1, 146, 143 79	11, 514, 649 83	14, 472, 202 72	1, 100, 802 32
1861	6, 074, 141 83	1, 147, 786 91	12, 387, 156 52	23, 001, 530 67	1, 034, 599 73
1862	5, 939, 009 29	1, 339, 710 35	42, 674, 569 69	394, 468, 407 36	879, 583 23
1863	6, 350, 618 78	1, 231, 413 06	63, 211, 105 27	599, 298, 600 83	3, 140, 194 44
1864	8, 059, 177 23	1, 290, 691 92	85, 733, 292 77	690, 791, 842 97	4, 979, 633 17
1865	10, 833, 944 87	1, 260, 818 08	122, 567, 776 12	1, 031, 323, 360 79	9, 291, 610 48
1866	12, 287, 828 55	1, 338, 388 18	43, 324, 118 52	284, 449, 701 82	15, 605, 352 35
1867	15, 585, 489 55	1, 548, 589 26	31, 034, 011 04	95, 224, 415 63	20, 936, 551 71

* The first revolutionary pensions.

† Purchase of Florida.

‡ Includes seven millions of Mexican indemnity. The years 1849 to 1852 also embrace large sums paid to Mexico.

TREASURY DEPARTMENT, REGISTER'S OFFICE, November 9, 1867.

under the several heads of Civil List, Foreign Intercourse, Navy Department, War Department, with the interest and principal of the public debt.

issued; all previous years are from the account of warrants paid.]

Indians.	Miscellaneous.	Total of ordinary expenditures.	Interest on public debt.	Principal of public debt.	Total debts and loans.	Total expenditures.
\$27,000 00	\$311,533 83	\$1,919,589 52	\$2,349,437 44	\$2,938,512 06	\$5,287,949 50	\$7,207,539 02
13,648 85	194,572 32	1,877,903 77	3,201,628 23	4,062,037 76	7,267,665 90	9,141,569 67
27,282 83	24,709 46	1,710,070 26	2,772,242 12	3,047,263 18	5,819,505 29	7,529,575 55
13,042 46	118,248 30	3,500,546 55	3,490,292 52	2,311,285 57	5,801,378 09	9,302,124 74
23,475 69	92,718 50	4,350,658 04	3,189,151 16	2,895,260 45	6,084,411 61	10,435,069 65
113,563 98	130,476 14	2,531,930 40	3,195,054 53	2,640,791 91	5,835,846 44	8,367,776 84
62,396 38	103,880 82	2,833,590 96	3,300,043 06	2,492,378 76	5,792,421 82	8,626,012 78
16,470 09	149,004 15	4,623,223 54	3,053,281 28	937,012 86	3,990,294 14	8,613,517 58
20,302 19	175,111 81	6,480,166 72	3,186,287 60	1,410,589 18	4,596,876 78	11,077,043 50
51 22	193,636 59	7,411,369 77	3,374,704 72	1,203,665 23	4,578,369 95	11,989,739 92
9,000 00	209,803 41	4,981,669 90	4,412,912 93	2,878,794 11	7,291,707 04	12,273,376 94
94,000 00	315,022 36	3,737,079 91	4,125,038 95	5,413,965 81	9,539,004 76	13,276,084 67
60,000 00	205,217 87	4,002,824 44	3,848,828 00	3,407,331 43	7,256,159 43	11,258,983 67
116,500 00	379,558 23	4,452,858 91	4,266,582 85	3,305,204 90	8,171,787 45	12,624,646 36
296,500 00	384,720 19	3,737,079 91	4,148,908 82	3,220,890 97	7,369,889 79	13,727,124 41
234,200 00	445,485 18	6,080,209 36	3,723,407 88	5,266,476 73	8,989,884 61	15,070,093 97
205,425 00	464,546 52	4,984,572 89	3,369,578 48	2,938,141 62	6,307,720 10	11,292,292 99
213,575 00	427,124 98	6,504,338 85	3,428,152 87	6,532,092 48	10,267,245 35	16,764,584 30
337,503 84	337,032 62	7,414,672 14	2,866,074 90	3,586,479 26	6,452,554 16	13,867,226 30
177,625 00	315,763 47	5,311,082 26	2,845,427 53	5,163,476 93	8,098,994 46	13,319,986 74
151,875 00	457,919 66	5,592,604 86	2,465,733 16	5,543,470 89	8,005,204 05	13,601,808 91
277,845 00	509,113 37	17,829,498 70	2,451,272 57	1,998,349 88	4,449,622 45	22,279,121 15
167,358 28	734,949 15	28,082,396 92	3,599,455 22	7,503,668 92	11,108,123 44	39,190,520 36
107,394 86	1,103,425 50	30,127,686 38	4,593,239 04	3,307,304 90	7,908,543 94	38,026,230 32
530,750 00	1,755,731 27	26,953,571 00	5,754,568 63	6,874,353 72	12,628,322 35	39,582,493 35
274,512 16	1,416,995 00	23,733,432 58	7,213,258 69	17,637,804 24	24,871,062 93	48,244,495 51
319,463 71	2,242,384 62	15,454,609 92	6,389,209 81	19,041,826 31	25,428,036 12	40,877,646 04
505,704 27	2,305,849 82	13,808,672 78	6,016,446 74	15,279,754 88	22,423,021 62	35,104,875 40
463,181 39	1,640,917 06	16,300,273 44	5,163,538 11	2,540,388 18	7,703,926 29	24,004,802 73
315,750 01	1,080,341 85	13,134,530 57	5,126,097 20	3,502,397 08	8,622,494 28	21,763,024 85
477,005 44	903,718 15	10,723,479 07	5,087,274 01	3,279,621 61	8,367,093 62	19,090,572 69
575,007 41	644,985 15	9,827,643 51	5,172,578 24	2,676,370 88	7,848,949 12	17,676,592 63
380,781 82	671,063 78	9,784,154 55	4,922,684 60	607,331 81	5,530,016 41	15,314,171 07
429,987 90	678,942 74	15,330,144 71	4,996,562 08	11,571,631 68	16,568,393 76	31,898,538 47
724,106 44	1,046,131 40	11,490,459 94	4,366,769 06	7,728,575 70	12,095,344 78	23,585,804 73
743,447 83	1,110,713 23	13,062,316 27	3,973,480 54	7,067,601 65	11,041,082 19	24,103,398 46
700,624 88	826,123 67	12,653,095 65	3,486,071 51	6,517,596 88	10,003,668 39	22,656,764 04
705,084 24	1,219,368 40	13,296,041 45	3,098,800 59	9,064,637 48	12,163,438 07	25,459,479 52
576,344 74	1,565,679 66	12,600,400 62	2,542,843 23	9,841,024 55	12,383,867 78	25,044,358 40
622,262 47	1,363,624 13	13,229,533 33	1,913,333 40	9,442,214 52	11,355,748 22	24,585,281 55
356,167 98	1,392,336 11	13,864,067 90	1,383,582 95	14,790,795 27	16,174,378 22	30,038,416 12
1,932,323 40	2,451,202 64	16,516,388 77	772,561 50	17,067,747 79	10,460,309 29	34,356,698 06
1,801,927 07	3,198,091 77	22,713,755 11	303,796 87	1,239,746 51	1,543,543 38	24,257,298 49
1,002,675 08	2,082,563 00	18,425,417 25	202,152 98	5,974,412 21	6,176,565 19	24,601,982 44
1,637,632 80	1,549,396 74	17,514,950 28	57,863 08	328 20	58,191 28	17,573,141 56
4,993,160 81	2,749,721 60	30,868,164 04	*63,389 85	2,140 32	66,500 17	30,934,664 21
4,299,594 68	2,932,428 93	37,243,214 24	14,997 54	2,122 91	2,122 91	37,265,037 15
5,313,245 81	3,256,968 18	32,849,718 08	399,834 24	5,590,722 73	5,605,720 27	39,455,438 35
2,218,967 18	2,621,340 20	26,496,948 72	174,635 77	10,718,153 19	11,117,987 43	37,614,936 15
2,471,857 10	2,575,351 50	24,139,920 11	288,063 45	3,911,977 93	4,086,613 70	28,226,553 81
2,273,697 44	3,505,999 09	26,196,840 29	778,550 06	5,312,626 29	5,600,689 74	31,797,530 03
1,151,400 54	3,307,391 55	24,361,336 59	528,584 57	7,796,989 88	8,575,539 94	32,936,876 53
3,322,404 47	1,579,724 48	11,256,508 00	1,874,863 66	333,011 98	861,596 55	12,118,105 15
1,282,271 00	2,554,146 05	20,650,108 01	1,066,985 04	11,117,039 18	12,991,902 84	33,642,010 85
1,467,774 95	2,839,470 97	21,895,369 61	843,228 77	7,528,054 06	5,595,039 10	30,490,408 71
1,080,407 80	3,769,758 42	26,418,458 59	1,117,830 22	370,594 54	1,213,823 31	27,632,282 90
1,496,008 69	3,910,190 81	53,601,569 37	3,391,652 17	5,601,452 15	6,719,282 37	60,320,851 74
1,103,251 78	2,554,455 37	45,427,454 77	3,554,419 40	13,036,036 25	15,427,868 42	60,655,143 19
509,263 25	3,111,140 61	39,933,542 61	3,884,406 95	12,898,460 73	16,452,880 13	56,386,422 74
1,063,591 47	7,025,450 16	37,165,909 09	3,711,407 40	3,594,321 22	7,438,728 17	44,604,718 26
2,829,801 77	8,146,577 33	44,049,949 48	4,002,014 13	7,144,947 43	4,426,154 63	48,476,104 31
4,343,576 04	9,867,926 64	40,389,954 56	3,066,905 24	2,320,640 14	6,322,654 27	46,712,606 83
3,900,537 87	12,246,335 03	44,078,156 35	3,074,078 33	6,832,000 15	10,498,905 35	54,577,061 74
1,313,995 08	13,461,450 13	51,142,138 42	2,915,996 25	21,256,902 33	24,335,368 66	75,473,119 08
2,508,347 71	16,738,442 29	56,312,097 72	2,954,752 34	7,536,681 99	9,652,678 24	66,164,777 96
2,636,665 92	15,260,475 94	60,533,636 45	1,584,845 44	10,437,772 78	12,392,505 12	72,726,241 57
4,241,028 60	18,946,189 91	65,032,559 76	1,652,774 23	4,647,182 17	6,242,027 61	71,274,587 37
4,976,871 34	17,847,851 19	72,281,119 70	2,637,664 39	8,118,292 81	9,771,067 04	82,062,186 74
4,551,566 58	16,873,771 68	66,327,405 72	3,144,620 94	14,713,572 81	17,351,237 20	83,678,643 92
2,991,121 54	20,708,183 43	60,010,112 58	4,034,157 30	13,900,992 13	17,045,013 07	77,055,125 65
2,865,481 17	16,026,574, 79	62,537,771 62	13,190,324 45	18,815,984 69	22,850,141 46	85,387,213 08
2,223,402 27	14,129,771 52	461,554,453 71	24,729,846 61	96,096,922 69	109,287,346 54	570,841,700 25
1,076,326 35	15,671,890 24	699,980,148 97	53,685,421 65	181,086,635 07	205,816,481 68	755,736,630 65
2,538,297 80	18,155,730 31	811,548,666 17	77,397,712 00	607,361,241 68	483,882,535 72	1,298,144,656 00
4,966,964 90	32,670,795 17	212,911,270 41	133,067,741 69	321,725 61	684,755,953 68	1,897,674,224 09
2,447,064 56	27,430,744 81	387,683,198 79	143,781,591 91	746,350,525 94	753,389,467 30	1,947,066 09
4,642,531 77	33,975,948 46	202,947,537 42			890,132,117 85	1,093,079,655 27

* Actual payments on the public debt, but not carried into the totals because of repayments to the treasury.

N. L. JEFFRIES, Register.

No. 8.—Statement of the expenditures and receipts of the marine hospital fund
for the fiscal year

Districts.	Agents.	Seamen admitted.	Seamen relieved.	Mode of accommodation.	Rate per week.
Passamaquoddy, Me.	Washington Long	28	28	Hospital	
Machias, Me.	S. Longfellow	3	3	do	
Frenchman's Bay, Me.	I. H. Thomas	32	32	do	
Penobscot, Me.	S. K. Devereux	3	3	Private	
Waldoboro', Me.	S. S. Marble	32	49	do	\$2 08
Wiscasset, Me.	Erastus Foote				
Bath, Me.	E. S. J. Nealley	17	17	Private	2 50
Portland and Falmouth, Me.	I. Weshburn, jr.	116	127	Hospital	
Saco, Me.	O. B. Chadbourne				
Kennebunk, Me.	N. K. Sargent				
York, Me.	J. S. Putnam	8	11	Private	3 60
Belfast, Me.	T. Harmon	36	36	do	
Bangor, Me.	W. P. Wingate	40	40	do	2 50 & 3 50
Portsmouth, N. H.	J. B. Upham	16	16	Hospital	
Vermont, Vt.	William Clapp	11	11		
Newburyport, Mass.	E. G. Currier				
Gloucester, Mass.	William A. Pew				
Salem and Beverly, Mass.	R. S. Rantoul	1	1	Private	
Marblehead, Mass.	William Standley				
Boston and Charlestown, Mass.	H. Hamlin	432	389	Hospital	
Plymouth, Mass.	Thomas Loring				
Fall River, Mass.	Charles Almy				
Barnstable, Mass.	Charles F. Swift	180	201	Hospital	3 50
New Bedford, Mass.	L. Grinnell	12	12	do	
Edgartown, Mass.	John Vinson	69		Contract	
Nantucket, Mass.	Alfred Macy				
Providence, R. I.	Charles Anthony			Hospital	
Bristol and Warren, R. I.	William R. Taylor	3	3		
Newport, R. I.	S. W. Macy	12	12	Hospital	
Middletown, Conn.	Origen Utley	32	25		3 00
New London, Conn.	Ed. Prentiss			Hospital	
New Haven, Conn.	J. F. Babcock	43	44	do	
Fairfield, Conn.	S. C. Booth	3	3	do	
Stonington, Conn.	H. N. Trumbull	1	1	do	
Genesee, N. Y.	W. H. Crennell				
Oswego, N. Y.	Andrew Van Dyck			Hospital	
Niagara, N. Y.	Franklin Spalding				
Buffalo Creek, N. Y.	Charles D. Norton			Hospital	
Oswegatchie, N. Y.	David M. Chapin	3	3		
Sag Harbor, N. Y.	W. S. Havens	6	6	Private	
New York City, N. Y.	Preston King	2,215	4,590	Hospital	
Champlain, N. Y.	Hiram Dunn	9	9	do	
Cape Vincent, N. Y.	J. W. Ingalls				
Dunkirk, N. Y.	George M. Abell				
Bridgetown, N. J.	J. H. Elmer	17	17		3 00
Burlington, N. J.	William L. Ashmore				
Perth Amboy, N. J.	J. L. Boggs	1	1		
Great Egg Harbor, N. J.	I. S. Adams	9	7	Private	3 00
Little Egg Harbor, N. J.	Jarvis H. Bartlett				
Newark, N. J.	P. W. Martin				
Camden, N. J.	S. Birdsall				
Philadelphia, Penn.	William B. Thomas				
Erie, Penn.	Thomas Wilkins				
Pittsburg, Penn.	C. W. Bachelor	23	26	Hospital	
Delaware, Del.	T. M. Rodney	6	6	do	
Baltimore, Md.	Edwin H. Webster	237	242	do	
Annapolis, Md.	John G. Taylor				
Oxford, Md.	William H. Valliant				
Vienna, Md.	James F. Webb				
Town Creek, Md.	James Jones				
Georgetown, D. C.	James A. Magruder	5	12	Hospital	
Richmond, Va.	Joseph H. Humphreys	1	1		
Norfolk and Portsmouth, Va.	L. W. Webb	98	96	Hospital	
Tappahannock, Va., or	John Caulk				
Chincoteague, Va., or	James M. Mathews				
Cherrystone, Va.	Lloyd Moore				
Petersburg, Va.	William E. Wells				
Alexandria, Va.	A. Jamieson	3	4		5 00
Wheeling, W. Va.	Thomas Hornbrook	7	7		
Plymouth, N. C.	E. H. Willis				
Washington, N. C.	William H. Cherry				

Statement of the expenditures and receipts

Districts.	Agents.	Seamen admitted.	Seamen relieved.	Mode of accommodation.	Rate per week.
Newbern, N. C.	Francis A. Fuller				
Ocracoke, N. C.	R. W. Chadwick				
Beaufort, N. C.	J. A. Hedrick	20			\$4 00
Wilmington, N. C.	Parker Quince		115	Private	*80
Charleston, S. C.	A. J. Mackey			Hospital	
Georgetown, S. C.	W. S. Croft				
Beaufort, S. C.	T. C. Severance	22	22	Hospital	
Savannah, Ga.	Wyly Woodbridge	22	22		*85
Pensacola, Fla.	J. W. Ricks				
St. Augustine, Fla.	Thomas S. Foster				
Key West, Fla.	Charles Howe	425	834	Hospital	
St. Mark's, Fla.	Otis Fairbanks	1	1		
St. John's, Fla.	Paran Moody	3	3		
Appalachicola, Fla.	J. Nugent Cummings	1	1		4 00
Fernandina, Fla.	Samuel B. Noyes				
Mobile, Ala.	R. V. Montague		48	Hospital	*75
Natchez, Miss.	E. S. Russell				
Vicksburg, Miss.	John A. Klein				
New Orleans, La.	William P. Kellogg				
Texas, Texas.	R. E. Peebles				
Saluria, Texas.	Charles Taylor				
Brazos de Santiago, Texas.	Charles Worthington				
Napoleon, Ark.	A. A. Edington				
Louisville, Ky.	William D. Gallagher	105	168	Hospital	*73 2-7
Paducah, Ky.	F. M. Murray				
Memphis, Tenn.	John Loague	45	59	Hospital	
Nashville, Tenn.	J. M. Byers				
Miami, Ohio.	Darwin E. Gardner	7	7		
Sandusky, Ohio.	John Youngs				
Cuyahoga, Ohio.	John C. Grannis	72	94	Hospital	
Cincinnati, Ohio.	R. H. Stevenson	264	271		5 00
Detroit, Mich.	N. G. Isbell	230	324	Hospital	
Michilimackinac, Mich.	J. W. McMath	7	7		
Chicago, Ill.	T. J. Kinsella	500	472	Hospital	
Galena, Ill.	Daniel Wann				
Calro, Ill.	Daniel Arter				
Evansville, Ind.	A. L. Robinson	159	155	Hospital	6 90
Keokuk, Iowa.	John Stannus				
Dubuque, Iowa.	John B. Henion				
Milwaukee, Wis.	C. Latham Sholes	12	12	Hospital	
Minnesota, Minn.	Joseph Lemay	12	13	do	3 00
St. Louis, Mo.	R. J. Howard	896	840	do	
Puget Sound, W. Ter.	Frederick A. Wilson	24	27	do	
Oregon, Oregon.	William L. Adams	6	4		
San Francisco, Cal.	J. F. Miller	612	593	Hospital	

* Per day.

TREASURY DEPARTMENT, REGISTER'S OFFICE, November 1, 1867.

of the marine hospital fund, &c.—Continued.

Board and nursing.	Medical services.	Medicine.	Travelling expenses.	Clothing.	Other charges.	Funeral expenses..	Number of deaths.	Total expenditures.	Hospital money collected.
									\$132 82
									13 17
\$470 85	\$205 50	\$123 60			\$8 00			\$807 95	259 37
1,432 00	1,109 00				26 21	\$80 00	8	2,647 21	456 45
1,877 75					18 78			1,896 53	742 89
									76 29
	130 85	72 75			1 52			205 12	454 93
175 00	87 50	34 15			2 97			299 62	1,023 23
									100 42
									1 23
12,105 49	1,249 96	831 27			865 46	225 00	21	15,277 18	426 51
2,128 23	16 00	4 00			21 47			2,169 70	20 06
7 75	5 00							12 75	45 84
6 86					07			6 93	71 02
									83 20
6,183 00					61 93	12 00	2	6,256 93	4,653 41
1,981 45					19 81			2,001 26	12 00
655 59					6 55			662 05	101 86
									1,943 46
423 00					4 23			427 23	678 83
325 64					3 25			328 89	204 69
									26 09
2,003 75								2,003 75	
1,815 73					18 34			1,834 07	1,098 83
									99 40
781 50					7 81		1	789 31	1,123 80
									11 80
1,080 97					10 85	6 00	1	1,097 82	316 46
									391 65
3,707 27	100 00	214 39			49 17	8 00	1	4,978 53	2,146 24
9,722 47					97 19			9,819 66	5,104 70
9,617 63					96 18		2	9,713 81	3,456 12
108 41	51 99	28 55			1 89			190 84	98 11
14,402 42	1,000 01	1,924 31			174 53	102 00	21	17,603 27	4,137 06
1,158 00	700 00	29 54			18 88			1,906 42	1,347 35
									54 60
5,768 44					57 68			5,826 12	628 50
									142 20
									775 12
2,033 24	600 00				26 25			2,659 49	1,274 78
594 26	84 95	98 65			7 83	5 50	1	791 19	214 05
18,458 46					186 51	270 00	50	18,914 97	11,198 60
11,731 25					117 31			11,848 56	919 74
169 70	67 50	33 40			2 70			273 30	728 01
33,528 54	3,170 00	4,771 38			431 16	293 60	25	42,194 68	11,170 33

N. L. JEFFRIES, Register.

No. 9.—Statement of the expenditures and receipts of the marine hospital fund
fiscal year end—

Districts.	Agents.	Seamen admitted.	Seamen relieved.	Mode of accommodation.	Rate per week.
Passamaquoddy, Me	Washington Long	6	6	Private	\$3 00
Machias, Me	Thomas A. Staples	2	2		3 00
Frenchman's Bay, Me	Monroe Young				
Penobscot, Me	S. K. Devereux				
Waldoboro', Me	James A. Hall	34	34	Private	2 50
Wiscasset, Me	E. Foote				
Bath, Me	E. S. J. Nealley	8	10	Private	3 50
Portland and Falmouth, Me	I. Washburn, jr.	99	111	Hospital	
Saco, Me	John Hanscom				
Kennebunk, Me	N. K. Sargent	2	2		
York, Me	J. S. Putnam				
Belfast, Me	W. G. Crosby	7	7	Private	3 50
Bangor, Me	John H. Rice	11	18	do	3 50
Portsmouth, N. H	J. B. Upham	7	7	do	3 50
Vermont, Vt.	Geo. J. Stannard		4	do	2 50
Newburyport, Mass.	E. G. Currier				
Gloucester, Mass.	Wm. A. Pew				
Salem and Beverly, Mass.	R. S. Rantoul				
Marblehead, Mass.	Wm. Standley				
Boston and Charlestown, Mass.	Darius N. Couch	231	298	Hospital	
Plymouth, Mass.	Thomas Loring				
Fall River, Mass.	James Brady, jr.	1	1	Private	3 50
Barnstable, Mass.	Chas. F. Swift				
New Bedford, Mass.	L. Grinnell				
Edgartown, Mass.	John Vinson	10	107	Contract	4 50
Nantucket, Mass.	A. Macy				
Providence, R. I.	Chas. Anthony	6	6	Private	4 50
Bristol and Warren, R. I.	Wm. R. Taylor	4	4	do	3 50
Newport, R. I.	S. W. Macy	1	1	do	3 50
Middletown, Conn	Origen Utley	3	3	do	3 00
New London, Conn	E. Prentiss				
New Haven, Conn.	James F. Babcock	14	20	Hospital	3 50 & 5 00
Fairfield, Conn.	Silas C. Booth		1		
Stonington, Conn.	H. N. Trumbull				
Genesee, N. Y.	W. H. Crennell		7	St. Mary's hospital.	*50
Oswego, N. Y.	A. Van Dyck		13	Contract and hospital.	5 25
Niagara, N. Y.	F. Spalding				
Buffalo Creek, N. Y.	Chas. D. Norton	8	104	Buffalo gen. hosp., &c.	2 50 & 2 90
Oswegatchie, N. Y.	David M. Chapin	13	15	Private	3 00
Sag Harbor, N. Y.	W. S. Havens	2	2	do	3 50
New York City, N. Y.	Henry A. Smythe	1,500	2,604	Hospital	7 00
Champlain, N. Y.	Hiram Dunn	5	7	Private	3 00
Cape Vincent, N. Y.	J. B. Carpenter				
Dunkirk, N. Y.	Geo. M. Abell				
Bridgetown, N. J.	J. H. Elmer				
Burlington, N. J.	W. L. Ashmore				
Perth Amboy, N. J.	J. L. Boggs				
Great Egg Harbor, N. J.	I. S. Adams				
Little Egg Harbor, N. J.	J. H. Bartlett				
Newark, N. J.	P. W. Martin				
Camden, N. J.	S. Birdsell				
Philadelphia, Penn.	Wm. B. Thomas	37	52	Hospital	*75
Erie, Penn.	Thos. Wilkins				
Pittsburg, Penn.	George McLean				
Delaware, Del.	T. M. Rodney				
Baltimore, Md.	Edwin H. Webster	140	181	Contract	5 00
Annapolis, Md.	John G. Taylor				
Oxford, Md.	Wm. H. Valliant				
Eastern District, Md.	Hance Lawson				
Vienna, Md.	James F. Webb				
Town Creek, Md.	James Jones				
Georgetown, D. C.	James A. Magruder	7	10	Hospital	5 00
Richmond, Va.	J. M. Humphreys		8	do	*1 00
Norfolk and Portsmouth, Va.	Lewis W. Webb	90	115	Infirmary	7 00 & 8 00
Tappahannock, Va.	J. M. Matthews				
Cherrystone, Va.	Lloyd Moore				

*Per day.

*for the relief of sick and disabled seamen in the ports of the United States for the
ing June 30, 1867.*

Board and nursing.	Medical services.	Medicine.	Travelling expenses.	Clothing.	Other charges.	Funeral expenses.	Number of deaths.	Total expenditures.	Hospital money col- lected.
\$51 00	\$39 25	\$17 85			\$0 99			\$99 09	\$441 37
56 00	14 00	16 80			87			87 67	887
30 00	19 90				50			50 40	522 01
654 19	216 30	6 55			8 80			885 84	468 58
122 00	73 85		\$4 00		2 05	\$6 00	1	207 90	319 36
6,951 10					69 51			7,020 61	1,957 40
	15 00		14 90		30			30 20	14 40
105 00	45 70	14 70			1 65			167 05	454 86
422 50	234 05	3 15			6 71	12 00	1 00	678 41	563 11
144 39	71 85	3 50			2 26	6 00	1 00	228 00	190 52
103 58	28 00	41 80			1 79	6 00		181 17	217 95
									191 35
									346 81
									307 32
									11 54
19,575 29	450 00	276 16			203 01			20,504 46	9,600 69
8 00	4 85	1 50			15 00			14 50	61 20
1,625 93					17 04	78 00	13 00	1,720 97	644 46
90 64	28 00	21 15			1 40			141 19	1,227 53
161 00	25 00	15 00			2 00			203 00	564 56
10 50	5 25	3 15			19			19 09	247 86
79 58	21 00				48			101 06	44 99
390 37			2 00		4 04	12 00	2 00	408 41	1,432 50
18 90					19			19 09	79 23
205 00					2 05			207 05	785 48
248 35	375 00				6 29	6 00		635 64	662 41
1,602 80					16 09	6 00	1 00	1,624 89	583 89
38 25	42 25	26 25			1 07			107 82	841 03
35 00	21 00	5 25			61			555 90	551 85
68,656 81	8 75				702 36	470 00		70,704 17	64 99
90 25	29 00	11 60			90			131, 79	69 54
									2,795 80
									244 24
									413 00
									21,571 50
									341 98
									3,272 14
									277 33
									1,141 60
									327 80
									1,150 80
									674 71
									317 18
									335 65
									146 70
1,770 00			3 00		17 97	24 00	4 00	1,814 97	6,351 17
									184 87
									2,149 10
									739 33
10,319 49					103 21		19	10,422 70	7,159 72
									355 18
									253 80
									303 09
									1,321 86
									79 58
520 62					5 26	6 00		531 88	781 19
154 00					1 64	13 00	1	168 64	196 69
2,008 45					217 80	12 00	1	2,238 25	3,108 31
									45 10
									582 45

Statement of the expenditures and receipts

Districts.	Agents.	Seamen admitted.	Seamen relieved.	Mode of accommodation.	Rate per week.
Petersburg, Va.	Wm. E. Wells.				
Yorktown, Va.	John W. Dixon.				
Yeocombo, Va.	Wm. G. Snyder.				
Alexandria, Va.	A. Jamieson.				
Wheeling, W. Va.	Thomas O'Brien.	6	6	Hospital.	\$4 00
Plymouth, N. C.	E. H. Willis.		1	Private.	3 50
Washington, N. C.	Wm. M. Cherry.	20	25	do.	3 50 & 4 00
Newbern, N. C.	Francis A. Fuller.		30	do.	6 00
Pamlico, N. C.					
Ocracoke, N. C.	R. W. Chadwick.				
Albemarle, N. C.	Chas. G. Manning.				
Edenton, N. C.	C. G. Manning.	1	1	Private.	
Beaufort, N. C.	John A. Hedrick.				
Wilmington, N. C.	James H. Foster.	138	170	Hospital.	
Charleston, S. C.	A. G. Mackey.	163	214	do.	*1 00
Georgetown, S. C.	W. S. Crofts.	6	9	Private.	*75
Beaufort, S. C.	James L. Barnwell.	8	8		
Savannah, Ga.	James Johnson.	94	164	Hospital.	*1 00
St. Mary's, Ga.	R. W. King.				
Pensacola, Fla.	Benj. D. Wright.		9	Private.	*1 00
St. Augustine, Fla.	Pedro Benet.				
Key West, Fla.	Charles Howe.				
St. Mark's, Fla.	Thos. A. Stayner.				
St. John's, Fla.	Paran Moody.	3	3	Private.	*2 00
Appalachicola, Fla.	A. W. Chapman.				
Fernandina, Fla.	George S. Roux.	6	8	Private.	*1 50
Mobile, Ala.	Albert Elmore.	422	486	Hospital.	*75
Pearl River, Miss.	Robt. Eagar.				
Natchez, Miss.	F. J. Mead.				
Vicksburg, Miss.	John A. Klein.		21	Hospital.	*1 00
New Orleans, La.	Wm. P. Kellogg.		1,194	do.	
Galveston, Texas.	Loren Kent.		420	do.	*1 00
Saluria, Texas.	Charles Taylor.	16	46	do.	*1 00
Brazos de Santiago, Texas.	R. L. Robertson.				
Nashville, Tenn.	J. M. Byers.				
Memphis, Tenn.	D. C. Trader.		148	Hospital.	*1 00
Paducah, Ky.					
Louisville, Ky.	R. R. Bolling.	8	40	Hospital.	*71 3-7 cts.
Miami, Ohio.	L. C. Hunt.	3	3	do.	4 50 & 6 00
Sandusky, Ohio.	John Youngs.				
Cuyahoga, Ohio.	John C. Grannis.	99	142	Hospital.	
Cincinnati, Ohio.	R. H. Stephenson.	98	126	do.	5 00
Detroit, Mich.	Nelson G. Isbell.	250	302		
Michilimackinac, Mich.	J. W. McMath.		9	Private.	6 00
Michigan, Mich.	H. C. Akeley.				
Port Huron, Mich.	John Atkinson.				
Chicago, Ill.	Walter B. Scates.	663	845	Hospital.	
Alton, Ill.	James Newman.				
Galena, Ill.	Daniel Wann.	1	3	Hospital.	
Quincy, Ill.	J. J. Langdon.				
Calro, Ill.	Daniel Arter.				
Evansville, Ind.	Isaac Casselbury.	58	68	Contract.	5 80
Keokuk, Iowa.	John Stannus.				
Dubuque, Iowa.	John B. Henion.				
Milwaukee, Wis.	C. L. Sholes.	10	73	Hospital.	
Minnesota, Minn.	Joseph Lemay.		43	Private.	4 00
St. Louis, Mo.	S. M. Breckinridge.	242	365	Hospital.	6 00
Puget Sound, W. Ter.	F. A. Wilson.			Contract.	*2 00
Oregon, Oregon.	Wm. L. Adams.	4	7	Private.	9 20
Port Orford, Oregon.					
San Francisco, Cal.	John F. Miller.	581	833	Hospital.	

*Per day.

of the marine hospital fund, &c.—Continued.

Board and nursing.	Medical services.	Medicine.	Traveling expenses.	Clothing.	Other charges.	Funeral expenses.	Number of deaths.	Total expenditures.	Hospital money collected.
									\$52 94
									106 78
									20 20
									266 80
\$273 14	\$42 00	\$71 70			\$3 87			\$390 71	1,381 20
10 50	4 75	2 85			18			18 28	30 20
148 61	102 30	16 70			2 72	\$5 00	1	275 33	106 81
833 21	781 00	164 25			17 78			1,796 24	304 12
									68 17
					15 15			15 15	30 80
	1 20				01			1 21	21 97
									12 67
3,309 80	1,874 40				52 47	64 00	4	5,300 67	104 65
5,120 60					51 20		3	5,171 60	659 19
46 87	51 00	12 75	\$4 00					114 62	1,241 84
46 45	13 95				61			61 01	88 91
1,654 18	821 08	819 55			33 14	20 00	1	3,347 95	47 08
									1,009 42
136 85		1 00			1 51	13 00		152 36	40 33
									273 91
									7 30
16 00	10 00	1 00		\$1 00	37	9 50		37 87	615 23
									71 09
129 15				62 50	1 91			193 56	208 36
8,984 25					89 88	66 00	21	9,140 13	905 94
									90 90
									3,577 16
									54 63
									51 20
398 00					3 98			401 98	259 72
37,753 12				582 66	173 75		88	38,508 53	5,607 72
16,289 50					164 27	138 00	16	16,591 77	1,170 85
1,488 82					14 95	6 00	3	1,509 77	287 77
									41 47
									243 90
4,827 00					48 27		4	4,875 27	36 10
									953 93
602 77					6 82	80 00	3	689 59	304 00
367 24					3 67			370 91	618 95
4,623 05	498 33	296 96	11 00	601 86	60 56	16 00	2	6,107 76	2,165 47
2,045 72					21 72	126 00	21	2,193 44	3,832 40
9,411 31	125 00	42 05	84 84		95 77			9,758 97	2,884 48
147 14	76 05	12 55	10 00	3 50	2 50			251 74	212 10
									653 25
20,8774 1	250 00	472 33			169 21	274 02	19	22,042 97	480 57
									3,763 55
39 50	171 00			450 00	6 61			667 11	10 73
									939 25
									41 60
2,881 19					28 87	6 00	4	2,916 06	370 55
									369 96
									245 00
									421 08
2,285 55	451 50			9 00	27 49	52 45	3	2,825 99	1,475 11
756 15	255 25	141 43		4 00	11 57			1,168 40	519 35
19,765 64	250 00	242 30		6,630 67	436 17	132 00	8	27,456 78	8,371 88
7,455 75					74 56			7,530 31	1,033 60
136 29	52 00	23 60			2 12			214 01	666 99
									16 25
41,838 87		784 75			426 23		6	43,049 85	10,207 64

No. 10.—*Statement exhibiting a condensed view of the tonnage of the several districts of the United States on the 30th June, 1867.*

Districts.	Registered tonnage.	Enrolled and licensed tonnage.	Total tonnage of each district.
	<i>Tons and 100ths.</i>	<i>Tons and 100ths.</i>	<i>Tons and 100ths.</i>
Passamaquoddy, Maine.....	12,422.24	9,849.48	22,271.72
Machias, Maine.....	8,442.37	14,086.03	22,528.40
Frenchman's Bay, Maine.....	1,334.88	14,965.26	16,300.14
Penobscot, Maine.....	2,815.52	21,580.45	24,395.97
Belfast, Maine.....	24,407.39	24,094.04	48,501.43
Waldoboro', Maine.....	16,884.90	29,115.45	46,000.35
Bangor, Maine.....	13,664.78	16,763.64	30,428.42
Wiscasset, Maine.....	1,099.43	7,194.64	8,294.07
Bath, Maine.....	45,114.80	11,780.98	56,895.78
Portland, Maine.....	58,836.76	19,333.73	78,220.49
Kennebunk, Maine.....	2,009.74	1,494.00	3,503.74
York, Maine.....		585.04	585.04
Portsmouth, New Hampshire.....	3,629.13	4,684.96	8,314.09
Burlington, Vermont.....		2,556.89	2,556.89
Newburyport, Massachusetts.....	7,623.19	4,224.72	11,847.91
Ipswich, Massachusetts.....		354.92	354.92
Gloucester, Massachusetts.....	2,326.30	24,547.22	26,873.52
Salem, Massachusetts.....	2,759.66	4,575.90	7,335.56
Beverly, Massachusetts.....		5,500.19	5,500.19
Marblehead, Massachusetts.....		2,658.65	2,658.65
Boston, Massachusetts.....	211,340.23	63,479.47	274,819.70
Plymouth, Massachusetts.....		4,666.49	4,666.49
Fall River, Massachusetts.....	978.36	12,383.50	13,361.86
New Bedford, Massachusetts.....	41,533.38	5,745.73	47,279.11
Barnstable, Massachusetts.....	5,495.05	46,670.07	52,165.12
Edgartown, Massachusetts.....	2,279.62	1,068.31	3,347.93
Nantucket, Massachusetts.....	816.16	1,447.01	2,263.17
Providence, Rhode Island.....	3,399.37	25,226.43	28,625.80
Bristol, Rhode Island.....	1,132.01	6,606.03	7,738.04
Newport, Rhode Island.....	1,131.30	4,741.29	5,872.59
Middletown, Connecticut.....	111.27	17,098.33	17,209.60
New London, Connecticut.....	4,359.47	17,337.18	21,696.65
Stonington, Connecticut.....	2,924.32	13,148.82	16,073.14
New Haven, Connecticut.....	5,344.72	6,441.61	11,786.33
Fairfield, Connecticut.....	825.77	12,253.53	13,085.30
Champlain, New York.....		7,346.68	7,346.68
Oswego, New York.....		106,177.84	106,177.84
Niagara, New York.....		3,546.76	3,546.76
Genesee, New York.....		1,446.06	1,446.06
Oswegatchie, New York.....		1,633.11	1,633.11
Buffalo, New York.....		117,690.87	117,690.87
Sag Harbor, New York.....	886.17	1,376.31	2,262.48
Greenport, New York.....		7,924.27	7,924.27
Dunkirk, New York.....		6,761.07	6,761.07
New York, New York.....	549,369.08	497,994.94	1,047,364.02
Cape Vincent, New York.....		890.67	890.67
Perth Amboy, New Jersey.....	2,006.02	34,724.84	36,730.86
Bridgeton, New Jersey.....		14,348.87	14,348.87
Burlington, New Jersey.....		11,896.43	11,896.43
Newark, New Jersey.....		7,920.81	7,920.81
Little Egg Harbor, New Jersey.....		6,197.67	6,197.67
Great Egg Harbor, New Jersey.....		18,374.55	18,374.55
Philadelphia, Pennsylvania.....	57,130.40	221,874.00	279,004.40
Erie, Pennsylvania.....		10,834.64	10,834.64
Pittsburg, Pennsylvania.....		87,667.72	87,667.72
Wilmington, Delaware.....	1,328.97	19,329.96	20,658.93
New Castle, Delaware.....		2,865.91	2,865.91
Baltimore, Maryland.....	45,418.77	62,727.95	108,146.72
Crisfield, Maryland.....		2,749.57	2,749.57

Statement exhibiting a condensed view of the tonnage, &c.—Continued.

Districts.	Registered tonnage.	Enrolled and licensed ton- nage.	Total tonnage of each district.
	<i>Tons and 100ths.</i>	<i>Tons and 100ths.</i>	<i>Tons and 100ths.</i>
St. Mary's, Maryland.....	291.54	291.54	291.54
Town Creek, Maryland.....	675.61	675.61	675.61
Lewellensburg, Maryland.....	67.85	67.85	67.85
Annapolis, Maryland.....	1,120.52	1,120.52	1,120.52
Georgetown, District of Columbia.....	4,774.68	24,375.63	29,150.31
Alexandria, Virginia.....	7,902.11	7,389.36	15,291.47
Norfolk, Virginia.....	3,790.76	9,871.41	13,662.17
Petersburg, Virginia.....	452.31	172.62	624.93
Richmond, Virginia.....	487.86	1,249.64	1,737.50
Yorktown, Virginia.....		514.48	514.48
Tappahannock, Virginia.....		266.85	266.85
Accomack Court House, Virginia.....		11,727.76	11,727.76
Cherrystone, Virginia.....		510.21	510.21
Wheeling, Virginia.....		17,478.71	17,478.71
Wilmington, North Carolina.....	6,431.24	1,899.73	8,330.97
Beaufort, North Carolina.....	77.19	1,240.18	1,317.37
Plymouth, North Carolina.....	117.05	1,171.94	1,288.99
Charleston, South Carolina.....	6,923.24	7,379.98	14,303.22
Beaufort, South Carolina.....	3,770.78	142.82	3,913.60
Savannah, Georgia.....	5,761.51	5,145.73	10,907.24
St. Mary's, Georgia.....	305.82		305.82
Pensacola, Florida.....	3,056.19	1,487.75	4,543.94
St. Augustine, Florida.....	37.90		37.90
St. Mark's, Florida.....	189.07	5.13	194.20
St. John's, Florida.....	2,675.39	1,029.90	3,705.29
Appalachicola, Florida.....	3,217.20	819.80	4,037.00
Key West, Florida.....	4,374.64	809.54	5,184.18
Fernandina, Florida.....	785.20	64.13	849.33
Mobile, Alabama.....	9,447.35	23,581.61	33,028.96
Pearl River, Mississippi.....		632.62	632.62
Vicksburg, Mississippi.....		98.38	98.38
New Orleans, Louisiana.....	42,435.66	69,830.64	112,266.30
Memphis, Tennessee.....		9,921.41	9,921.41
Louisville, Kentucky.....		74,835.57	74,835.57
St. Louis, Missouri.....		96,082.52	96,082.52
Chicago, Illinois.....	521.91	94,814.14	95,336.05
Alton, Illinois.....		688.90	688.90
Galena, Illinois.....		14,515.60	14,515.60
Cairo, Illinois.....		3,276.11	3,276.11
Sandusky, Ohio.....	219.77	11,582.53	11,802.30
Cuyahoga, Ohio.....	1,448.48	56,403.76	57,852.24
Cincinnati, Ohio.....		93,389.89	93,389.89
Toledo, Ohio.....		1,812.88	1,812.88
Detroit, Michigan.....	369.56	57,630.37	57,999.93
Michilimackinac, Michigan.....		2,703.82	2,703.82
Port Huron, Michigan.....	406.93	14,255.78	14,662.71
Grand Haven, Michigan.....		9,433.76	9,433.76
St. Paul, Minnesota.....		8,514.99	8,514.99
Milwaukee, Wisconsin.....		30,149.04	30,149.04
Galveston, Texas.....	5,274.47	5,482.48	10,756.95
Saluria, Texas.....	295.77	884.69	1,180.46
San Francisco, California.....	89,882.04	56,017.09	145,899.13
Puget Sound, Washington Territory.....	7,622.38	7,763.26	15,385.64
*Evansville, Indiana.....		981.14	981.14
	1,354,235.99	2,554,809.37	3,909,045.36

N. L. JEFFRIES, *Register.*TREASURY DEPARTMENT,
Register's Office, November 1. 1867.

No. 11.—*Statement of payments made during the year ending June 30, 1867, out of the appropriations for "claims not otherwise provided for," rendered in pursuance of act of March 3, 1809.*

Date of payment.	Name and object.	Amount.
July 12, 1866..	W. E. Gleason, United States judge, Dakota Territory, for his salary from April 1 to June 30, 1866.....	\$435 00
April 8, 1867 ..	J. V. Guthrie, supervising inspector of steam vessels, sixth district, for his salary from January 1 to March 31, 1867....	484 22
	A. Guthrie, supervising inspector of steam vessels, eighth district, for his salary from January 1 to March 31, 1867....	484 22
	A. S. Bemis, supervising inspector of steam vessels, ninth district, for his salary from January 1 to March 31, 1867....	484 22
	W. Rogers, supervising inspector of steam vessels, tenth district, for his salary from January 1 to March 31, 1867	484 22
April 22, 1867 ..	H. G. Hazen, supervising inspector of steam vessels, third district, for his salary from January 1 to March 31, 1867....	332 55
May 2, 1867...	E. Morris, late local inspector of steam vessels, Galveston, Texas, for his salary from September 21 to December 31, 1866.	110 87
	Total.....	2,815 30

N. L. JEFFRIES, Register.

TREASURY DEPARTMENT, Register's Office, November 4, 1867.

No. 12.—*Statement of the number of persons employed in each district of the United States for the collection of customs during the fiscal year ending June 30, 1867, with their occupation and compensation per act March 3, 1849.*

Number.	Districts.	No. of persons employed.	Occupation.	Compensation.
1	Passamaquoddy, Me.		No returns .....	.....
2	Machias, Me	1	Collector	\$2,170 90
		4	Inspectors, at \$2 per diem.....	
		1	Inspector	426 00
		1	do	250 00
		1	Inspector and deputy, \$500 and fees	740 00
3	Frenchman's Bay, Me	1	Collector, \$37 30 and fees	308 35
		2	Deputy collectors and inspectors, \$273 each	546 00
		2	Inspectors, at \$75 each	150 00
		1	do	182 00
		1	Inspector, temporary, and revenue aid ..	182 00
		1	Boatman	91 00
		1	do	60 00
4	Bangor, Me	1	Collector	3,000 00
		1	Deputy collector and inspector	1,375 42
		2	Deputy col'rs and insp'rs, at \$1,095 each ..	2,190 00
		1	Inspector	244 00
		1	Weigher and gauger	696 24
		1	Aid to the revenue	1,095 00
		1	do	1,277 50
		1	do	885 42
		1	do	795 00
		1	do	720 00
		1	Watchman	720 00
		1	Temporary clerk	105 00

Statement of the number of persons employed, &c.—Continued.

Number.	Districts.	No. of persons employed.	Occupation.	Compensation.
5	Castine, Me.....	1	Collector.....	\$2,245 40
		2	Deputy collectors and insp'rs, \$1,095 each	2,190 00
		1	do.....do.....do	912 00
		2	Deputy collectors and inspectors, \$730 each	1,460 00
		1	Aid to the revenue.....	1,003 75
		1	Deputy collector and inspector.....	336 00
		2	Special inspectors, at \$784 each.....	1,568 00
		1	Temporary inspector.....	420 00
		1	Inspector.....	78 00
		1	do.....do.....do	51 00
		1	do.....do.....do	57 00
		1	Deputy collector and inspector.....	655 56
		1	Special inspector.....	1,216 00
		1	Inspector.....	60 00
6	Belfast, Me.....	1	Collector.....	2,454 27
		1	Deputy collector and inspector.....	1,215 45
		1	do.....do.....do	138 00
		1	Weigher, gauger, and measurer.....	1,107 07
		1	Deputy collector and inspector.....	1,191 99
		1	do.....do.....do	900 00
		1	do.....do.....do	415 00
		1	Temporary inspector.....	500 00
		1	do.....do.....do	200 00
		1	Boatman.....	245 00
7	Waldoborough, Me..	1	Deputy collector, inspector, weigher, gauger, and measurer.....	1,215 45
		2	Deputy collector, inspector, weigher, gauger, and measurer, at \$1,095 each..	2,190 00
		1	Dep'y coll'r, insp'r, w'gher, gauger & meas'r	936 00
		1	do.....do.....do	912 50
		1	do.....do.....do	730 00
		3	Deputy collectors to inspector, weigher, gauger, and measurer, at \$300 each....	900 00
		1	Collector.....	200 00
8	Wiscasset, Me.....	1	Deputy collector.....	1,095 00
		2	Inspectors, at \$1,095 each.....	2,190 00
		2	Inspectors, at \$350 each.....	700 00
9	Bath, Me.....	1	Inspector.....	912 50
		1	Collector.....	2,600 39
		1	Dep'y coll'r, insp'r, w'gher, gauger & meas'r	1,500 00
		1	Deputy collector and inspector, part of yr.	135 42
		1	do.....do.....do	968 00
		1	Inspector, part of year.....	409 59
		1	Special inspector.....	1,460 00
		1	Inspector.....	1,215 45
		1	do.....do.....do	700 00
		1	do.....do.....do	600 00
		1	do.....do.....do	482 00
10	Portland and Falmouth, Me.	1	do.....do.....do	350 00
		1	do.....do.....do	250 00
		1	Revenue aid.....	1,095 00
		1	Collector.....	6,400 00
		3	Deputies, at \$3,000 each.....	9,000 00
		4	Clerks, at \$1,300 each.....	4,333 20
		2	Clerks, at \$1,000 each.....	1,999 92
		2	Clerks, at \$1,200 each.....	1,549 99
		1	Clerk, at \$1,100.....	366 64
		1	Appraiser.....	3,000 00
		1	Assistant appraiser, at \$2,500.....	1,833 32
		1	Examiner, at \$1,300.....	433 32

Statement of the number of persons employed, &c.—Continued.

Number.	Districts.	No. of persons employed.	Occupation.	Compensation.
10	Portland and Falmouth, Me.—Continued.	2	Weighers, } \$2,000 per annum.	\$6, 209 49
		2	Weighers, occasional, }	
		2	Storekeepers, at \$4 per day	1, 824 00
		3	Inspectors, at \$4 per day	4, 380 00
		2	Inspectors, special, at \$4 per day	1, 816 00
		1	Inspector and clerk, at \$1,800 per annum.	720 99
		10	Clerks, at \$3 50 per day	12, 880 00
		4	Clerks, temporary, at \$3 50 per day	4, 893 50
		6	Clerks, temporary, at \$3 per day	5, 243 00
		1	Clerk, temporary, at \$1 50 per day	198 00
		2	Clerks, temporary, at \$2 per day	1, 104 00
		3	Clerks, special, at \$3 per day	689 00
		2	Night watchmen, at \$3 per day	2, 208 00
		1	Fireman, at \$600 per annum	341 65
		1	Porter	500 00
		2	Boatmen, at \$1 50 per day	1, 188 00
		1	Surveyor, at \$4,500 per annum	1, 675 27
11	Saco, Me.	1	Collector	250 00
		1	Deputy collector and inspector	450 00
		1	Inspector, outer harbor	500 00
		1	Inspector, Scarboro'	100 00
		1	Special revenue aid	12 00
12	Kennebunk, Me.	1	Collector, fees	402 00
		1	Inspector	600 00
		2	Inspectors, at \$156 per annum	145 32
		1	do	19 50
13	York, Me.	1	Collector, \$250 and fees	272 15
		2	Inspectors, at rate of \$100 each	200 00
14	Portsmouth, N. H. ..	1	Collector	936 07
		1	Naval officer	194 36
		1	Surveyor	373 28
		1	Deputy collector and inspector	1, 460 00
		1	do	250 00
		1	Inspector, weigher, gauger, and measurer.	1, 460 00
		2	Inspectors, at \$1,460 each	2, 920 00
		1	do	1, 095 00
		1	Inspector, part year	264 00
		1	do	912 50
		1	do	383 00
		1	do	650 00
		1	Porter and watchman	400 00
15	Vermont, Vt.	1	Collector	1, 000 00
		1	Deputy collector and inspector	1, 500 00
		2	Dep'y collectors and inspectors, \$1,400 each	2, 800 00
		1	do	1, 350 00
		1	do	1, 200 00
		5	Dep'y collectors and inspectors, \$1,000 each	5, 000 00
		3	Dep'y collectors and inspectors, \$600 each.	1, 800 00
		2	Dep'y collectors and inspectors, \$500 each.	1, 000 00
		6	Dep'y collectors and inspectors, \$360 each.	2, 160 00
		1	do	153 00
		2	Inspectors, \$1,460 each	2, 920 00
		1	do	1, 400 00
		2	Inspectors, at \$912 each	1, 824 00
		12	Inspectors, at \$606 each	7, 272 00
		3	Inspectors, at \$547 each	1, 641 00
		3	Inspectors, at \$500 each	1, 500 00
		1	do	487 00
		1	do	480 00
		1	do	404 00

Statement of the number of persons employed, &c.—Continued.

Number.	Districts.	No. of persons employed.	Occupation.	Compensation.
15	Vermont, Vt.—Continued.	1	Inspectors, at \$500 each	\$360 00
		2	Inspectors, at \$230 each	460 00
		5	Inspectors, at \$200 each	1,000 00
		1	do.	200 00
		5	Inspectors, at \$76 each	380 00
		2	Aids of the revenue, at \$912	1,824 00
		1	do.	836 00
		1	do.	760 00
		1	do.	750 00
		3	Aids of the revenue, at \$730	2,190 00
		1	do.	562 00
		1	do.	500 00
		1	do.	380 00
		1	do.	365 00
		1	do.	300 00
		1	do.	274 00
		1	do.	250 00
		1	do.	123 00
		3	Female inspectors, at \$300 per annum	900 00
		1	Revenue boatman	240 00
		2	Night watchmen, at \$122 per annum	244 00
		1	Porter	480 00
16	Newburyport, Mass.	1	Collector	1,791 17
		2	Surveyors, Newburyport	714 77
			Ipswich	253 50
		1	Deputy collector and inspector	1,095 00
17	Gloucester, Mass ...	1	Weigher, gauger, measurer, and inspector	1,095 60
		1	Inspector	1,095 00
		1	Collector	3,318 43
		1	Surveyor	982 64
		1	Deputy collector and inspector	1,166 67
		2	Inspectors, at \$1,186 each	2,372 00
		1	do.	676 00
		1	do.	300 00
		2	Aids to revenue, at \$730 each	1,460 00
		1	do.	68 00
18	Salem and Beverly, Mass.	1	Boatman	281 25
		1	Keeper of custom-house	225 00
		1	Collector	1,735 32
		1	Inspector and deputy collector	1,460 00
		1	Surveyor	873 82
		1	Inspector and storekeeper	1,460 00
		1	Inspector and clerk	1,460 00
		1	Measurer	400 00
		1	Weigher and gauger	1,500 00
		1	do.	889 12
		1	Inspector	600 00
		1	do.	1,220 00
		1	do.	1,228 00
		1	do.	1,220 00
		1	do.	1,220 00
		1	do.	507 00
		1	do.	720 00
		1	do.	396 00
		1	do.	1,095 00
		1	do.	75 00
		1	do.	39 00
		1	Boatman	480 00
		1	do.	420 00

Statement of the number of persons employed, &c.—Continued.

Number.	Districts.	No. of persons employed.	Occupation.	Compensation.
18	Salem and Beverly, Mass.—Continued.	1	Boatman	\$240 00
		1	Porter and messenger	480 00
		1	Watchman	12 00
		1	do	22 00
		1	Special examiner of drugs	15 00
19	Marblehead, Mass ..	1	Collector	401 96
		1	Deputy collector and inspector, Marblehead	849 33
		1	Deputy collector and inspector, Lynn	365 00
		1	Inspector, weigher, gauger, and measurer	287 39
		1	Inspector at Swampscott	182 50
		1	Surveyor	210 01
		1	Boatman at Marblehead	150 00
		1	Boatman at Lynn	100 00
20	Boston and Charlestown, Mass.	1	Collector	6,400 00
		3	Deputy collectors, at \$3,000 each	9,000 00
		1	Cashier	3,000 00
		7	Clerks, at \$2,000 each	14,000 00
		14	Clerks, at \$1,700 each	23,800 00
		17	Clerks, at \$1,400 each	23,800 00
		9	Clerks, at \$1,200 each	10,800 00
		4	Clerks, at \$1,000 each	4,000 00
		1	Clerk	1,095 00
		1	do	1,300 00
		1	Superintendent of warehouse	1,800 00
		22	Storekeepers, at \$1,460 each	32,120 00
		87	Inspectors, at \$1,460 each	127,020 00
		45	Night watchmen, at \$1,095 each	49,275 00
		2	Deputy collectors and inspectors, \$700 each	1,400 00
		1	Inspector	800 00
		1	Female inspector	480 00
		10	Weighers, at \$2,000 each	20,000 00
		4	Gaugers, at \$1,485 each	5,940 00
		3	Measurers, at \$1,485 each	4,455 00
		3	Messengers, at \$750 each	2,250 00
		7	Messengers, at \$702 each	4,914 00
		1	Engineer	1,095 00
		14	Foremen to weighers and gaugers, at \$1,000 each	14,000 00
		11	Laborers, at \$704 25 each	7,746 75
		3	Appraisers, at \$3,000 each	9,000 00
		2	Assistant appraisers, at \$2,500 each	5,000 00
		2	Examiners, at \$2,000 each	4,000 00
		2	Examiners, at \$1,400 each	2,800 00
		3	Assistant examiners, at \$1,800 each	5,400 00
		1	Assistant examiner, at \$1,600	1,600 00
		1	Sampler	1,100 00
		1	Clerk	1,600 00
		2	Porters, at \$704 25 each	1,408 50
		7	Openers, at \$860 75 each	6,045 25
		1	Naval officer	4,950 00
		1	Deputy naval officer	2,500 00
		1	Clerk	2,000 00
		3	Clerks, at \$1,800 each	5,400 00
		5	Clerks, at \$1,600 each	8,000 00
		1	Messenger	800 00
		1	Surveyor	4,455 00
		1	Deputy surveyor	2,500 00
		1	Assistant deputy surveyor	2,000 00

Statement of the number of persons employed, &c.—Continued.

Number.	Districts.	No. of persons employed.	Occupation.	Compensation.
20	Boston and Charlestown, Mass.—Continued.	1	Clerk.....	\$1,500 00
		1	do.....	1,200 00
		1	do.....	1,275 00
		2	Measurers of vessels, at \$1,460 each.....	2,920 00
		1	Messenger.....	700 00
		4	Assistant storekeepers, at \$800 each.....	3,200 00
		-----	Laborers employed by weighers and gaugers for year ending June 30, 1867, paid by hour or day.....	34,769 76
		-----	Laborers employed by measurers by the day when employed at \$3 per day.....	10,179 00
21	Plymouth, Mass....	1	Collector.....	1,693 45
		1	Deputy collector and inspector.....	1,095 00
		1	do.....do.....	400 00
		1	do.....do.....	300 00
		1	do.....do.....	200 00
		1	Special inspector.....	76 00
22	Barnstable, Mass....	1	Collector.....	1,095 00
		1	Deputy collector and inspector.....	900 00
		1	do.....do.....	600 00
		2	Deputy collectors, at \$500 each.....	1,000 00
		1	Deputy collector and inspector.....	400 00
		1	do.....do.....	300 00
		1	Aid to the revenue.....	300 00
		1	Keeper of the custom-house.....	350 00
23	New Bedford, Mass..	1	Collector.....	3,000 00
		1	Deputy collector and inspector.....	1,387 50
		1	Inspector, weigher, gauger, and measurer.....	1,475 00
		1	Inspector.....	1,245 00
		1	do.....do.....	125 00
		1	do.....do.....	300 00
		1	do.....do.....	120 00
		2	Inspectors, at \$80 each.....	160 00
		1	Inspector, weigher, and measurer.....	1,500 00
		1	Aid to revenue.....	833 33
		1	Boatman.....	495 00
		1	Admeasurement clerk.....	160 00
		1	do.....do.....	8 00
		1	Temporary clerk.....	27 00
24	Fall River, Mass....	1	Collector.....	1,054 89
		1	Deputy collector, inspector, gauger, weigh'r, and measurer.....	1,304 83
		2	Inspectors, weighers, and measurers.....	2,370 68
25	Edgartown, Mass....	1	Collector, at \$250 per annum and fees.....	1,034 29
		1	Deputy collector and inspector.....	1,350 00
		1	do.....do.....	1,095 00
		2	Temporary inspectors, at \$730 each.....	1,460 00
		1	Temporary inspector.....	500 00
		2	Night inspectors, at \$600 each.....	1,200 00
		1	Boatman.....	420 00
		1	do.....do.....	240 00
26	Nantucket, Mass....	1	Collector, at \$183 96 per annum and fees.....	256 91
		1	Deputy collector and inspector.....	706 42
		1	Inspector, at \$600 per annum.....	450 00
		4	Watchmen, at \$2 50 per day.....	112 00
		1	Boatman, at \$1 25 per day.....	1 25
27	Providence, R. I....	1	Collector, commission and fees.....	2,998 13
		1	Naval officer, salary \$125 and fees.....	581 35
		1	Surveyor, salary \$250 and fees.....	1,059 77

Statement of the number of persons employed, &c.—Continued.

Number.	Districts.	No. of persons employed.	Occupation.	Compensation.
27	Providence, R. I.— Continued.	1	Surveyor, East Greenwich	\$250 00
		1	Surveyor, Pawtuxet	200 00
		2	Coastwise inspectors, at \$730 each	1,460 00
		5	Foreign inspectors, at \$4 per day when employed	4,740 00
		1	Permanent inspector, at \$3 per day	1,095 00
		1	Inspector and measurer	1,500 00
		1	Inspector and weigher	1,311 37
		1	Secret inspector, at \$2 50 per day	912 50
		1	Inspector, Pawtuxet, at \$3 per day	1,095 00
		1	Inspector, East Greenwich	300 00
		1	Weigher, fees	1,500 00
		1	Measurer, fees	1,321 65
		1	Boatman, Pawtuxet, \$50 per month	600 00
		1	Messenger	400 00
28	Bristol and Warren, R. I.	1	Collector	769 78
		1	Deputy collector and inspector	730 00
		1	Inspector	730 00
		1	do	112 00
		1	do	108 00
		1	Weigher, measurer, and gauger	137 41
		1	Surveyor	353 56
		1	Boatman	216 00
		1	Surveyor	186 13
		1	do	96 24
		1	Inspector	69 00
		1	do	54 00
		1	Weigher, gauger, and measurer	159 51
29	Newport, R. I.	1	Collector, fees and commissions	1,150 05
		1	Superintendent of lights, commissions	60 14
		1	Agent marine hospital, commissions	19
		1	Surveyor, salary and fees	498 02
		1	Surveyor, North Kingston	250 00
		1	Surveyor, Tiverton	200 00
		1	Deputy collector, &c.	1,033 33
		2	Inspectors, at \$3 per day	3,190 00
		1	Inspector, North Kingston	229 50
		1	Inspector, North Shoreham	200 00
		1	Inspector, Dutch island	600 00
		4	Inspectors, occasional, at \$4 per day when employed	1,436 00
		1	Gauger, fees	69 00
		1	Measurer, fees	361 21
		1	Boatman	500 00
		1	Naval officer, salary and fees	288 38
		1	Special inspector, at \$4 per day	204 00
30	Stonington, Conn.	1	No report.	
31	New London, Conn.	1	Collector and disbursing agent	2,871 33
		1	Surveyor	563 86
		1	Deputy collector, clerk, inspector, weigher, gauger, measurer, and inspector of cigars	1,539 50
		1	Inspector	600 00
		1	Inspector, weigher, gauger, and measurer, at Norwich	439 14
		1	Inspector at Black Point	200 00
		1	Inspector, temporary	30 00
32	Middletown, Conn.	1	Collector, fees and commissions	1,436 14
		3	Surveyors, at \$250 per annum	750 00
		2	Inspectors, at \$2 per day when employed	784 00
		1	Inspector and deputy collector	650 00

Statement of the number of persons employed, &c.—Continued.

Number.	Districts.	No. of persons employed.	Occupation.	Compensation.
33	New Haven, Conn ..	1	Collector	\$3,000 00
		1	Deputy collector	1,625 00
		1	Inspector and clerk	1,500 00
		2	Weighers and gaugers, at \$1,500 each ..	3,000 00
		3	Inspectors, at \$1,277 50 each	3,832 50
		1	Inspector	1,095 00
		1	do	60 00
		1	do	72 00
		1	Aid to the revenue	1,095 00
		1	do	48 00
		1	Messenger and porter	500 00
		2	Boatmen and aids to the revenue, \$400 each.	800 00
34	Fairfield, Conn	1	Collector, at \$250 per annum and fees ..	2,211 94
		3	Inspectors, at \$3 per day and fees	1,537 91
		1	Inspector, at Norwalk	200 00
		1	Inspector, at Stamford	125 00
35	Sag Harbor, N. Y ...	1	Collector	696 98
		1	Surveyor	309 98
		1	Inspector	120 00
		1	do	60 00
		1	do	6 00
36	New York, N. Y	1	Collector	6,400 00
		1	Assistant collector	5,000 00
		1	Auditor	8,000 00
		1	Assistant auditor	4,500 00
		1	Second assistant auditor	2,700 00
		1	Cashier	5,000 00
		1	Assistant cashier	3,500 00
		8	Deputy collectors, at \$2,958 33 per annum.	23,666 64
		1	Clerk	3,500 00
		1	do	3,000 00
		2	Clerks, at \$2,700 per annum	5,400 00
		14	do .. 2,500 .. do	35,000 00
		1	Clerk .. 2,200 .. do	2,200 00
		28	Clerks .. 2,000 .. do	56,000 00
		27	do .. 1,800 .. do	48,600 00
		16	do .. 1,600 .. do	25,600 00
		25	do .. 1,500 .. do	37,500 00
		41	do .. 1,400 .. do	57,400 00
		52	do .. 1,200 .. do	62,400 00
		28	do .. 1,000 .. do	28,000 00
		1	Clerk .. 800 .. do	800 00
		1	Keeper of custom-house	2,400 00
		1	Assistant keeper of custom-house	1,500 00
		4	Messengers, at \$900 per annum	3,600 00
		5	do .. 800 .. do	4,000 00
		24	do .. 750 .. do	18,000 00
		4	do .. 700 .. do	2,800 00
		1	Messenger .. 500 .. do	500 00
		1	Chief usher	1,000 00
		3	Ushers, at \$900 per annum	2,700 00
		1	Engineer	1,200 00
		3	Firemen, at \$720 per annum	2,160 00
		1	Porter	750 00
		12	Porters, at \$720 per annum	8,640 00
		8	Watchmen, at \$1,000 per annum	8,000 00
		1	Deputy and storekeeper, appraiser's store	3,000 00
		1	Clerk	2,000 00
		3	Clerks, at \$1,800 per annum	5,400 00

Statement of the number of persons employed, &c.—Continued.

Number.	Districts.	No. of persons employed.	Occupation.	Compensation.
36	New York, N. Y.— Continued.	1	Clerk.....	\$1,400 00
		11	Clerks, at \$1,200 per annum.....	13,200 00
		16	do..... 1,000.....do.....	16,000 00
		2	do..... 1,095.....do.....	2,190 00
		14	do..... 900.....do.....	12,600 00
		2	do..... 750.....do.....	1,500 00
		1	Warehouse superintendent.....	3,000 00
		119	Storekeepers P. B. S., at \$1,460 per an'm.....	173,740 00
		1	Assistant storekeeper.....	1,000 00
		2	Assistant storekeepers, \$800 per annum.....	1,600 00
		19	Weighers, at \$2,500 per annum.....	47,500 00
		8	Gaugers, at \$1,613 75 per annum.....	12,910 00
		210	Inspectors, at \$1,460 per annum.....	306,600 00
		1	Inspector for measuring marble.....	1,400 00
		5	Inspectors, female, at \$1,095 per annum.....	5,475 00
		1	Inspector at Albany.....	1,460 00
		1	do.....do.....	1,095 00
		1	do.....Troy.....	1,460 00
		4	Inspectors, Long island coast, at \$195.....	780 00
		1	Captain night watch.....	1,400 00
		3	Lieutenants, at \$1,200 each.....	3,600 00
		105	Night inspectors, at \$987 50 each.....	103,687 50
		1	Assistant collector at Jersey City.....	2,000 00
		1	Surveyor at Troy.....	250 00
		1	General appraiser.....	3,000 00
		1	Chief clerk.....	2,000 00
		1	Messenger.....	900 00
		1	Appraiser.....	4,000 00
		10	Assistant appraisers, at \$3,000 per annum.....	30,000 00
		22	Examiners, at \$2,500 per annum.....	55,000 00
		11	do..... 2,000.....do.....	22,000 00
		13	do..... 1,800.....do.....	23,400 00
		1	Examiner.....	1,600 00
		11	Clerks, at \$1,500 per annum.....	16,500 00
		33	do..... 1,200.....do.....	39,600 00
		7	Messengers, at \$900 per annum.....	6,300 00
		1	Naval officer.....	5,000 00
		3	Deputy officers, at \$2,500 per annum.....	7,500 00
		1	Auditor.....	2,500 00
		4	Clerks, at \$2,500 per annum.....	10,000 00
		14	do..... 1,800.....do.....	25,200 00
		10	do..... 1,600.....do.....	16,000 00
		6	do..... 1,400.....do.....	8,400 00
		8	do..... 1,200.....do.....	9,600 00
		6	do..... 1,500.....do.....	9,000 00
		1	Clerk.....	1,000 00
		1	do.....	800 00
		3	Messengers, at \$800 per annum.....	2,400 00
		1	Surveyor.....	4,900 00
		3	Deputy surveyors, at \$2,500 per annum.....	7,500 00
		4	Clerks, at \$1,400 per annum.....	5,600 00
		4	do..... 1,300.....do.....	5,200 00
		4	do..... 1,200.....do.....	4,800 00
		3	Messengers, at \$840 per annum.....	2,520 00
		1	Porter.....	720 00
		5	Inspectors for measurement of vessels, at \$1,460 per annum.....	7,300 00
		4	Inspectors' clerks, at \$1,460 per annum.....	5,840 00
		3	Inspectors to assist measuring vessels, at \$1,095 per annum.....	3,285 00
		24	Debenture clerks, at \$1,200 per annum.....	28,800 00

Statement of the number of persons employed, &c.—Continued.

Number.	Districts.	No. of persons employed.	Occupation.	Compensation.
38	Champlain, N. Y....	1	Collector, salary \$1,000 and fees.....	\$2,500 00
		1	Deputy collector, clerk, and inspector, salary and fees.....	1,625 00
		1	Deputy col'r and insp'r, salary and fees..	1,400 00
		1	Deputy collector.....	1,200 00
		2	Deputy collectors, clerks, and inspectors..	1,833 33
		4	Deputy collectors and inspectors, \$2 50 per day.....	3,124 50
		7	Inspectors and night watch, \$2 50 per day.	5,232 00
		1	Deputy collector and inspector	900 00
		3	Deputy collectors and inspectors, at \$600 per annum.....	1,800 00
		1	Deputy collector and inspector	506 63
		1	Female inspector at \$2 per day	730 00
		2	Special inspectors at \$4 per day and expenses, at \$2,500 per annum.....	4,583 34
		2	Occasional inspectors, at \$2 per day	550 00
		1	Boatman.....	300 00
		1	Deputy collector and inspector.....	1,500 00
		1	Deputy collector and clerk.....	1,200 00
		1	do. do.....	1,200 00
		2	Inspectors, at \$2 50 per diem.....	
		1	Inspector and watchman, at \$2 per diem.	
39	Oswegatchie, N. Y..	5	Inspectors, at \$2 per diem.....	
		1	Inspector, at \$3 per diem.....	
		1	Inspector, at \$2 50 per diem.....	
		1	Inspector and night watchman, at \$2 50 per diem.....	
		1	Inspector and night watchman, at \$600 per annum.....	
		1	Secret inspector, at \$2 per diem.....	
		1	do. do. 1 50 per diem	
		1	Deputy collector and inspector, at \$1,200 and perquisites	
		4	Inspectors, at \$2 50 per diem	
		2	Inspectors, female, at \$1 50 per diem	
		12	Inspectors, at \$2 per diem	
		1	Aid to revenue, at \$1,000 per annum.....	
		5	Deputy collectors and inspectors, at \$300 per annum.....	
		9	Deputy collectors and inspectors, at \$912 50 per annum.....	8,212 50
40	Cape Vincent, N. Y. .	4	Deputy collectors and inspectors, at \$730 per annum.....	2,920 00
		2	Deputy collectors and inspectors, at \$250 per annum.....	500 00
		1	Inspector	1,460 00
		1	do.....	912 50
		2	Inspectors, at \$730 per annum	1,460 00
		1	Special aid	730 00
		1	do.....	912 50
		5	Temporary aids, at \$730 per annum.....	3,650 00
		1	Collector.....	2,500 00
41	Oswego, N. Y	1	Special deputy collector	1,500 00
		1	do do.....	710 00
		1	Deputy collector.....	1,458 33
		1	do.....	912 50
		1	do.....	624 97
		1	do.....	452 50
		1	do.....	

Statement of the number of persons employed, &c.—Continued.

Number.	Districts.	No. of persons employed.	Occupation.	Compensation.
41	Oswego, N.Y.—Continued.	3	Deputy collectors and clerks, at \$1,025 per annum.	\$3,075 00
		1	Clerk	730 00
		1	do	547 50
		1	do...three months	250 00
		1	do.....do	250 00
		4	Inspectors, at \$1,095 per annum	4,380 00
		2	do.....730 per annum	1,460 00
		2	Inspectors and measurers of lumber, at \$1,095 per annum.	2,190 00
		1	Inspector of lumber, three months.....	273 00
		3	Temporary inspectors, at \$273 per annum.	819 00
		9	do.....do 227 50 per annum.	2,047 50
		2	Temporary inspectors, at \$368 per annum.	736 00
		1	do.....do	548 00
		1	do.....do	687 50
		6	do.....do .....\$305 per annum.	1,830 00
		1	do.....do	675 00
		1	do.....do	90 00
		1	do.....do	75 00
		1	do.....do	20 00
		1	Night watchman.....	730 00
		1	Janitor	547 50
42	Genesee, N. Y	1	Collector.....	2,500 00
		1	Deputy collector	1,025 00
		2	Deputy collectors, at \$770 per annum	1,540 00
		1	do.....	1,500 00
		1	do.....	300 00
		12	Inspectors, at \$770 per annum	9,240 00
		3	do.....912 50 per annum	2,737 50
		5	do.....1,095 per annum	5,475 00
		1	Travelling agent.....	2,500 00
43	Niagara, N. Y.....	1	Collector.....	2,500 00
		1	Deputy collector.....	1,475 27
		1	do.....	1,266 66
		3	do.....at \$912 50 per annum	2,737 50
		1	do.....	537 50
		1	do.....	837 50
		4	do.....and inspectors, at \$730 per annum.	2,920 00
		2	Deputy collectors and inspectors, at \$912 50 per annum.	1,825 00
		1	Deputy and watchman	1,043 33
		1	do.....do	912 50
		1	Inspector	912 50
		1	do.....	206 00
		3	Railway train inspectors, at \$511 24 per annum.	1,533 72
		1	Railway train inspector.....	457 24
		1	do.....do	166 66
		1	do.....do	82 42
		2	Aids to revenue, at \$550 per annum.....	1,100 00
		1	do.....	912 50
		4	do.....\$730 per annum.....	2,920 00
		2	Deputy collectors of revenue, at \$730 per annum.	1,460 00
44	Buffalo Creek, N. Y.	1	Collector.....	2,258 02
		1	Deputy collector at Buffalo	1,800 00

Statement of the number of persons employed, &c.—Continued.

Number.	Districts.	No. of persons employed.	Occupation.	Compensation.
44	Buffalo Creek, N. Y.—Continued.	1	Deputy collector at Black Rock	\$1,033 31
		1	.....do..... N. Buffalo	1,095 00
		1	.....do..... Tonawanda	1,095 00
		1	.....do..... paid by Grand Trunk Railway Co.	1,460 00
		1	Deputy collector paid by W. T. Co	735 00
		1	.....do..... and inspector	1,182 50
		1	Inspector and clerk	675 00
		1	.....do.....	1,245 00
		4	Inspectors, at \$3 per diem	4,380 00
		3	Aids to revenue, at \$3 per diem	3,285 00
		19	Additional aids to revenue, at \$3 per diem	19,041 00
		1	Janitor	480 00
		1	Cashier	1,642 50
		1	Clerk	1,394 00
		1	.....do.....	1,260 50
		1	.....do.....	1,099 98
45	Dunkirk, N. Y.	1	Collector	1,697 78
		1	Deputy collector	912 50
		3	Inspectors, at \$912 50 per annum	2,737 50
		1	Travelling aid	912 50
46	Newark, N. J.	1	Collector, salary, \$250, and fees	646 06
		1	Deputy collector, salary, \$1,095, and fees	1,170 00
		1	Inspector, salary, \$939, and fees	1,014 00
		1	.....do.....	1,460 00
		1	Messenger	125 00
47	Perth Amboy, N. J. ..	1	Collector, salary, \$250, and fees	2,261 75
		1	Deputy collector	700 00
		1	Surveyor	150 00
		3	Inspectors, at \$600 each	1,800 00
		1	Inspector	500 00
		1	.....do.....	400 00
48	Little Egg Harbor, N. J.	4	Inspectors, at \$3 per day when employed	1,149 00
		1	Boatman and boat, \$3 per day when employed	777 00
		1	Collector	250 00
49	Great Egg Harbor, N. J.	.....	No returns.	
50	Burlington, N. J.	1	Collector, salary, \$150, and fees	527 70
51	Bridgeton, N. J. ....	.....	No returns.	
52	Philadelphia, Pa. ....	.....	No returns.	
53	Erie, Pa.	1	Collector	1,000 00
		1	Deputy collector and inspector	1,266 68
		1	Inspector	941 00
		6	Inspectors, temporary, \$2 per day when employed	2,890 00
		1	Watchman	150 00
		1	Lumber measurer	100 00
		2	Assistant lumber measurers, at \$30 each	60 00
54	Pittsburg, Pa.	1	Deputy surveyor	1,050 00
		5	Surveyor's clerks	1,669 33
55	Delaware, Del.	1	Collector, salary, \$500, and fees	
		1	Deputy collector	1,200 00
		1	.....do.....	800 00
		1	.....do..... and inspector	800 00
		1	.....do.....	500 00
		1	Messenger	365 00
		4	Oarsmen, at \$300 each	1,200 00

Statement of the number of persons employed, &c.—Continued.

Number.	Districts.	No. of persons employed.	Occupation.	Compensation.
56	Baltimore, Md.	2	Deputy collectors, at \$3,000 per annum. . .	\$5, 432 14
		1	Cashier of customs, at \$1,800 per annum. . .	1, 650 00
		3	Clerks, at \$1,800.	3, 072 58
		3	do . . . 1,600 per annum.	4, 299 98
		2	do . . . 1,500 per annum.	2, 245 97
		4	do . . . 1,400 per annum.	4, 975 21
		6	do . . . 1,200 per annum.	4, 514 51
		29	Inspectors, at \$1,460 per annum.	35, 856 00
		10	Aids to the revenue.	2, 001 00
		1	Weigher, at \$1,980 per annum.	1, 779 16
		1	Clerk to weigher, at \$1,400 per annum. . .	1, 250 00
		7	Assistant weighers, at \$821 25 per annum. .	5, 220 00
		5	do special, at \$821 25 per annum. .	298 68
		40	Laborers.	8, 377 88
		1	Gauger, at \$1,500 per annum.	1, 348 09
		1	Measurer, at \$1,485 per annum.	1, 233 37
		3	Assistant measurers.	1, 926 00
		4	Laborers.	996 73
		1	Captain of watch, at \$1,200 per annum. . .	1, 100 00
		1	Lieutenant of watch, at \$1,000 per annum. .	916 66
		2	Vault watchmen, at \$1,095 per annum. . .	2, 010 00
		29	Watchmen, at \$912 50 per annum.	24, 252 50
		3	Messengers, at \$912 50 per annum.	1, 702 50
		6	Boatmen, at \$912 50 per annum.	5, 022 50
		1	Porter, at \$912 50 per annum.	837 50
		2	Markers, at \$912 50 per annum.	1, 612 50
		1	Superintendent of buildings, at \$1,000 per annum. .	916 66
		1	Examiner of drugs, at \$1,000 per annum. .	750 00
		1	Superintendent of warehouses, at \$1,800 per annum. .	1, 375 00
		1	Storekeeper, at \$1,460 per annum.	1, 404 00
		1	do 1,200 per annum.	1, 100 00
		3	do 1,095 per annum.	2, 736 00
		2	Clerks to storekeeper, at \$1,200 per annum. .	2, 065 67
		4	Porters, at \$912 50 per annum.	2, 785 00
		2	Laborers.	794 50
		1	Naval officer, at \$4,950 per annum.	4, 949 98
		1	Deputy naval officer, at \$2,500 per annum. .	2, 255 37
		1	Clerk, at \$1,600 per annum.	1, 466 67
		2	do . . . 1,500 per annum.	2, 650 00
		1	Messenger, at \$912 50 per annum.	837 50
		1	Surveyor, at \$4,450 per annum.	3, 908 90
		1	Deputy surveyor, at \$2,500 per annum. . .	2, 219 09
		1	Clerk, at \$1,460 per annum.	1, 340 00
		4	do . . . 1,314 per annum.	1, 875 60
		1	Messenger, at \$912 50 per annum.	782 50
		1	General appraiser, at \$3,000 per annum. . .	2, 716 07
		2	Appraisers, at \$3,000 per annum.	5, 432 14
		4	Clerks, at \$1,400 per annum.	4, 646 65
		1	do . . . 1,200 per annum.	1, 130 00
		3	Porters, at \$912 50 per annum.	837 50
		3	Laborers.	1, 624 50
57	Annapolis, Md.	1	Collector, salary, \$250, and fees.	377 45
		1	Surveyor, salary, 250, and fees.	261 75
		1	do 168 33, and fees.	174 03
		1	do 150.	150 00
		2	Boatmen, at \$80 each.	160 00

Statement of the number of persons employed, &c.—Continued.

Number.	Districts.	No. of persons employed.	Occupation.	Compensation.
	Oxford, Md	1	Collector	\$345 40
58	Town Creek, Md ...	1	Surveyor	150 00
59	Easton, Md		No returns.	
60	Georgetown, D. C. ...	1	Collector and disbursing agent	2,471 46
		2	Deputy collector and inspector, at \$1,150.	2,300 00
		1	Aid to revenue	1,176 00
		1	Inspector	200 00
		1	Measurer of canal-boats	75 00
		1	Laborer, &c.	624 00
61	Alexandria, Va	1	Collector	359 68
		1	Deputy and inspector	1,500 00
		2	Inspectors, at \$1,095 each	2,190 00
		1	Surveyor, salary \$300, and fees	463 73
		1	Boatman	360 00
62	Tappahannock, Va..	1	Collector	347 90
		1	Deputy collector	350 00
		1	do	175 00
		1	do	428 00
		1	Boatman	300 00
63	Richmond, Va	1	Collector	1,847 98
		1	Deputy collector	1,546 00
		1	do	1,460 00
		2	Inspectors, at \$1,368	2,736 00
		1	do	881 50
		1	do	217 00
		1	Clerk	1,368 00
		1	Clerk, temporary	49 00
		1	Janitor	760 50
		1	Watchman	702 00
		1	do	28 00
64	Yorktown, Va		No returns.	
65	Petersburg, Va	1	Collector	617 76
		1	Deputy collector	1,217 00
		1	Inspector	1,095 00
		1	do	954 00
66	Norfolk and Portsmouth, Va.	1	Collector	3,000 00
		1	Deputy collector and clerk	1,800 00
		1	Marine clerk	1,500 00
		1	Warehouse clerk	1,500 00
		4	Inspectors, at \$1,460 per annum	5,840 00
		1	do	1,164 00
		1	do	736 00
		1	do	912 50
		1	do	912 50
		1	do	86 00
		2	Boatman, at \$480 each	960 00
		2	do	596 66
		1	Measurer	255 33
		1	Weigher and gauger	75 32
67	Cherrystone, Va	1	Collector	649 50
		1	Deputy collector and inspector	272 00
		1	Inspector	1,170 00
		3	Boatmen, at \$360	1,080 00
		1	Surveyor	350 00
68	Wheeling, Va	1	Surveyor, salary \$350, and fees	771 17
69	Parkersburg, Va		No returns.	
70	Albemarle, N. C	2	Deputy collectors and inspectors, at \$118 96.	237 92
		2	Inspectors, at \$360 68	721 36

Statement of the number of persons employed, &c.—Continued.

Number.	Districts.	No. of persons employed.	Occupation.	Compensation.
70	Albemarle, N. C.—	1	Surveyor.....	\$54 00
	Continued.	1	Collector.....	213 30
71	Pamlico, N. C.....	1	Deputy collector.....	1,125 00
		3	Inspectors, at \$1,096 per annum.....	3,288 00
		1	Collector.....	710 19
72	Beaufort, N. C.....	1	...do...salary, \$250, and fees.....	1,444 41
		1	Inspector, \$3 per diem when employed...	753 20
		1	Boatman.....	300 00
73	Wilmington, N. C..	1	Collector.....	2,500 00
		1	Deputy collector.....	1,800 00
		1	Clerk.....	1,200 00
		5½	Inspectors, at \$1,460 per annum.....	8,030 00
		1	Messenger.....	510 00
		1	Boatman.....	360 00
		1	Captain revenue cutter.....	2,150 00
		1	First lieutenant.....	1,600 00
		1	Second lieutenant.....	1,350 00
		1	First assistant engineer.....	1,350 00
		1	Second assistant engineer.....	1,250 00
		1	Pilot.....	1,250 00
		1	Boatman.....	540 00
		1	Gunner.....	540 00
		2	First-class firemen, at \$480 each.....	960 00
		2	Quartermasters, at \$420 each.....	840 00
		2	Cockswains, at \$420 each.....	840 00
		1	Master-at-arms.....	420 00
		1	Coal passer.....	420 00
		1	Steward.....	420 00
		1	Cook.....	420 00
		1	Steward.....	360 00
		3	Seamen, at \$360 each.....	1,080 00
		3	...do...ordinary, at \$240 each.....	720 00
		2	First-class boys, at \$180 each.....	360 00
		2	Second-class boys, at \$144 each.....	288 00
74	Georgetown, S. C....	1	Collector.....	250 00
		1	Inspector.....	960 00
		1	Boatman.....	480 00
75	Charleston, S. C....	1	Collector.....	5,981 77
		1	Deputy collector.....	2,200 00
		1	Auditor.....	2,000 00
		2	Clerks, at \$1,600 each.....	3,200 00
		2	...do... 1,400 each.....	2,800 00
		1	Clerk.....	1,300 00
		2	Appraisers, at \$1,500.....	3,000 00
		1	Porter.....	730 00
		1	Weigher and measurer.....	1,500 00
		1	Guager.....	1,345 87
		1	Naval officer.....	1,382 75
		1	Deputy officer.....	1,400 00
		1	Porter.....	290 00
		1	Surveyor.....	2,051 03
		1	Deputy surveyor.....	80 00
		1	Porter.....	730 00
		1	Boarding officer.....	1,460 00
		9	Inspectors, at \$1,460 each.....	13,140 00
		1	...do...do.....	972 00
		6	Night inspectors, at \$912 50 each.....	5,475 00
		2	...do... 427 50 each.....	855 00
		1	Messenger.....	1,000 00

Statement of the number of persons employed, &c.—Continued.

Number.	Districts.	No. of persons employed.	Occupation.	Compensation.
76	Beaufort, S. C.....	1	Collector	\$1,000 00
		1	Inspector	1,277 50
		1	do	1,095 00
		4	Boatmen, at \$300 each.....	1,200 00
		1	Office boy.....	144 00
77	Savannah, Ga.....	1	Deputy collector	2,000 00
		2	Appraisers, at \$1,500 each.....	3,000 00
		1	Clerk.....	1,500 00
		1	do	1,400 00
		1	do	1,200 00
		4	Inspectors, at \$1,460 each	5,840 00
		2	do, temporary, at \$1,095 each.....	2,190 00
		1	Storekeeper	900 00
		1	Night watch.....	840 00
		6	Boat hands, at \$720 each.....	4,320 00
78	Brunswick, Ga.....	-----	No returns.	
79	St. Mary's, Ga.....	-----	No returns.	
80	Fernandina, Fla.....	1	Collector	1,069 23
		1	Deputy collector.....	1,200 00
		1	Inspector	942 00
		1	do	346 00
		3	Inspectors, temporary.....	151 00
		3	Boatmen.....	1,363 50
		1	Special inspector.....	120 00
		1	Deputy special inspector.....	1,460 00
		2	Inspectors, at \$1,095 each	2,190 00
		1	do, temporary	33 00
81	St. John's, Fla.....	2	Boatmen, at \$125 each	250 00
		2	do, 210 each	420 00
		2	do, 360 each	720 00
		-----	Extra boatmen	12 00
		-----	No returns.	
		1	Collector.....	1,452 75
		1	Deputy collector	1,305 15
82	Key West, Fla.....	1	Inspector	1,305 15
		1	Clerk.....	732 55
		1	Temporary inspector and night watchman	174 00
		1	Inspector	18 00
		1	Deputy collector and inspector	1,368 00
		2	Inspectors	246 00
		1	Inspector	309 00
83	St. Mark's, Fla.....	1	Deputy collector and inspector	1,460 00
		1	Collector.....	1,854 07
		1	Inspector	813 00
		1	do, temporary	178 00
		1	Weigher and gauger	1,517 07
84	Appalachicola, Fla..	4	Boatmen.....	656 64
		1	Collector.....	2,648 16
		1	Inspector	606 00
		1	Deputy collector and inspector	1,500 00
		1	Inspector	1,095 00
		2	Boatmen, at \$360 each	720 00
		1	Collector, fees and commissions	6,000 00
85	Pensacola, Fla.....	1	Deputy collector.....	2,500 00
		1	Auditor and clerk.....	1,800 00
		1	Cashier and bookkeeper	3,000 00
		1	Clerk.....	1,825 00
		11	Inspectors, at \$1,460 each	16,060 00
		1	Weigher, measurer, and gauger.....	1,500 00
		1		

Statement of the number of persons employed, &c.—Continued.

Number.	Districts.	No. of persons employed.	Occupation.	Compensation.
87	Mobile, Ala.—Continued.	1	Storekeeper	\$1,460 00
		1	Bargeman	912 50
		1	Night watchman	1,460 00
		1	Day watchman	1,080 00
88	Selma, Ala		No returns.	
89	Pearl River, Miss	1	Collector	340 30
90	Vicksburg, Miss	1	do	562 17
91	Natchez, Miss	1	do	578 00
92	New Orleans, La.	1	do	6,000 00
		2	Deputy collectors, at \$3,000 per annum ..	4,250 00
		1	do	2,500 33
		1	Auditor and bookkeeper, at \$3,000 per annum.	2,500 00
		1	Auditor and bookkeeper, at \$2,500 per annum.	416 66
		1	Cashier, at \$2,000 per annum	1,666 63
		1	do	300 00
		4	Clerks, at 2,000 per annum	6,005 42
		6	do	10,353 35
		5	do	8,260 03
		8	do	11,312 05
		9	do	13,312 06
		3	do	3,726 92
		3	do	2,698 52
		5	do	5,972 89
		2	do	2,167 00
		2	do	1,850 89
		1	do	150 00
		1	do	133 32
		1	Keeper custom-house, at \$1,600 per annum	1,333 31
		1	do	250 00
		1	Messenger, at \$1,000 per annum	833 31
		1	do	852 50
		2	do	1,252 65
		2	do	958 39
		1	do	140 00
		1	do	204 00
		2	Appraisers, at 3,000 per annum	3,708 33
		1	Appraiser, at 2,500 per annum	208 33
		1	Assistant appraiser, at \$2,500 per annum .	1,396 52
		1	do	1,666 60
		4	Examiners, at \$1,500 per annum	4,955 83
		1	do	699 96
		1	Inspector of drugs, &c., at \$1,000 per annum.	998 16
		1	Warehouse superintendent, at \$2,000 per annum.	1,666 63
		1	Warehouse superintendent, at \$1,500 per annum.	250 00
		9	Storekeepers, at \$1,460 per annum	12,266 89
		6	Storekeepers, at \$1,200 p r annum	6,830 44
		1	Storekeeper, at \$600 per annum	111 41
		2	Chief laborers, (W. H. D.,) at \$900 per ann.	1,800 00
		9	Laborers, at \$950 per annum	8,438 53
		2	Laborers, at \$900 per annum	1,050 00
		9	Laborers, at \$720 per annum	6,360 68
		1	Porter, at \$720 per annum	240 00
		2	Weighers, at \$2,000 per annum	2,974 23
		1	Weigher, at \$1,500 per annum	250 00

Statement of the number of persons employed, &c.—Continued.

Number.	Districts.	No. of persons employed.	Occupation.	Compensation.
92	New Orleans, La.—Continued.	1	Deputy weigher, at \$1,200 per annum....	\$1,190 00
		2	Gaugers, at \$1,500 per annum.....	2,377 08
		40	Inspectors, at \$4 per diem.....	58,156 00
		7	Inspectors, at \$3 per diem.....	7,554 00
		24	Aids to revenue, at \$3 per diem.....	26,211 00
		1	Aid to revenue, at \$2 50 per diem.....	310 00
		3	Aids to revenue, at \$2 per diem.....	2,108 00
		34	Night inspectors, at \$2 50 per diem.....	30,947 50
		2	Night inspectors, at \$2 per diem.....	846 00
		34	Boatmen, at \$660 per annum.....	22,352 10
		1	Naval officer, at \$5,000 per annum.....	5,000 00
		1	Deputy officer, at \$2,000 per annum.....	499 98
		1	Deputy officer, at \$2,500 per annum.....	1,874 98
		2	Clerks, at \$2,000 per annum.....	2,499 94
		2	Clerks, at \$1,800 per annum.....	2,100 00
		3	Clerks, at \$1,500 per annum.....	3,561 64
		1	Clerks, at \$1,200 per annum.....	1,000 00
		1	Clerk, at \$900 per annum.....	900 00
		1	Messenger, at \$720 per annum.....	720 00
		1	Surveyor, at \$4,851 per annum.....	4,851 00
		1	Deputy surveyor, at \$2,500 per annum.....	2,500 00
		1	Clerk, at \$1,800 per annum.....	1,800 00
		1	Clerk, at \$1,500 per annum.....	1,500 00
		1	Messenger, at \$600 per annum.....	600 00
93	Teché, La.....	1	No returns.	
94	Galveston, Texas....	1	Collector.....	3,151 29
		1	Deputy collector.....	1,932 60
		2	Deputy collectors and inspectors.....	2,611 39
		1	Deputy collector and acting appraiser.....	2,286 25
		1	Boarding inspector.....	1,845 62
		1	Weigher gauger, &c.....	1,725 00
		5	Clerks.....	7,747 22
		8	Inspectors.....	10,469 54
		1	Inspector, (temporary).....	1,281 00
		1	Inspector, (night).....	1,672 00
		1	Messenger.....	850 00
		1	Porter.....	790 00
		1	Night watchman.....	1,164 50
		1	Watchman.....	108 00
		1	Aid to the revenue.....	249 00
		1	Storekeeper.....	1,669 23
		5	Revenue boatmen.....	2,941 00
		5	Laborers.....	4,143 75
		1	Surveyor.....	665 76
95	Saluria, Texas.....	1	Collector.....	2,404 82
		1	Surveyor.....	581 55
		1	Deputy collector.....	1,175 11
		1	do.....	1,000 00
		1	do.....	299 31
		1	do.....	349 44
		1	Deputy collector and inspector.....	645 00
		1	Inspector.....	1,095 00
		1	do.....	576 00
		1	Inspector (special).....	916 00
		1	Boatman.....	383 33
96	Corpus Christi, Tex.....		No returns.	
97	Brazos de Santiago, Texas.		do.	
98	Paso del Norte, Tex..		do.	

Statement of the number of persons employed, &c.—Continued.

Number.	Districts.	No. of persons employed.	Occupation.	Compensation.
99	Memphis, Tenn.	1	Surveyor.....	\$1,330 30
		1	Messenger.....	472 50
100	Nashville, Tenn.	1	Surveyor, salary, \$350 and fees.....	1,300 00
101	Paducah, Ky. ....	.....	No returns.	
102	Louisville, Ky.	1	Clerk.....	1,300 00
		1	Clerk and measurer of vessels.....	1,300 00
		1	Aid to revenue.....	1,095 00
		1	Porter and warehouseman.....	720 00
103	Cincinnati, Ohio....	1	Surveyor.....	3,000 00
		1	Deputy surveyor.....	1,800 00
		1	Assistant bookkeeper.....	1,033 33
		1	Warehouse clerk.....	750 00
		1	Measuring clerk.....	1,121 50
		1	Measuring clerk, (additional).....	208 32
		1	Warehouse clerk.....	208 32
		2	Warehouse clerks, at \$177 07 each.....	354 14
		1	Janitor.....	480 00
104	Cuyahoga, Ohio	1	Collector.....	2,500 00
		1	Deputy collector and inspector.....	1,150 00
		1	Deputy collector and inspector.....	1,460 00
		1	Special night deputy and inspector.....	1,165 00
		1	Deputy collector and clerk.....	1,100 00
		2	Deputy collectors and clerks, at \$912 50..	1,825 00
		1	Inspector.....	887 50
		1	Weigher, gauger, and measurer.....	765 00
		1	Special inspector.....	528 00
		1	Inspector and clerk.....	585 00
		1	Inspector and measurer.....	90 00
		1	Deputy collector.....	465 00
		3	Deputy collectors, at \$300 each.....	900 00
		1	Janitor.....	647 50
105	Sandusky, Ohio.	1	Collector.....	2,500 00
		1	Deputy collector.....	1,000 00
		1	do.....	912 00
		1	do.....	600 00
		1	do.....	300 00
		3	Deputy collectors, at \$200 each.....	600 00
		1	Clerk.....	600 00
106	Miami, Ohio.....	.....	No returns.	
107	Detroit, Mich.	1	Deputy collector and clerk.....	1,746 66
		1	Deputy collector and clerk.....	1,300 00
		1	Clerk.....	1,094 00
		1	Deputy collector and inspector.....	975 00
		1	do.....do.....	865 85
		1	do.....do.....	388 33
		1	do.....do.....	1,037 50
		1	do.....do.....	600 00
		1	Inspector.....	973 50
		3	Inspectors, at \$938.....	2,814 00
		2	Inspectors, at \$912 50.....	1,825 00
		5	Inspectors, at \$768.....	3,840 00
		2	Inspectors, at \$684 74.....	1,369 48
		2	Inspectors, at \$451.....	902 00
		3	Inspectors, at \$530.....	1,590 00
		1	Inspector, at \$424.....	424 00
		2	Inspectors, at \$480 each.....	960 00
		1	Inspector.....	125 00
		1	do.....	170 00
		1	do.....	147 77

Statement of the number of persons employed, &c.—Continued.

Number.	Districts.	No. of persons employed.	Occupation.	Compensation.
107	Detroit, Mich.—Cont.	2	Inspectors, at \$65 each.....	\$130 00
		1	Inspector.....	111 78
		2	Inspectors, at \$120 each.....	240 00
		1	Inspector, at \$143 76.....	143 76
		1	Deputy collector.....	1,186 65
		1	do.....	954 15
		1	do.....	265 00
		1	do.....	240 00
		1	do.....	156 68
		1	do.....	912 50
		2	Deputy collectors, at \$154 each.....	308 00
		1	Deputy collector.....	420 00
		1	do.....	96 76
		1	do.....	120 00
		1	do.....	90 00
		1	Female aid.....	134 33
		1	Porter, messenger, and watchman.....	900 00
		5	Inspectors paid by railroad company.....	2,009 05
108	Port Huron, Mich....	1	Deputy collector.....	899 97
		1	Clerk.....	649 98
		1	Clerk.....	819 00
		2	Clerks.....	1,098 00
		4	Clerks, at \$819 each.....	3,276 00
		1	Clerk.....	614 25
		1	Clerk.....	432 00
		1	Clerk.....	450 00
		1	Deputy, port of Algonac.....	180 00
		1	do.....Marin city.....	90 00
		1	do.....St. Clair.....	360 00
		1	do.....Lexington.....	90 00
		1	do.....E. Saginaw.....	180 00
		1	do.....Alfena.....	90 00
		1	do.....Bay City.....	315 00
		1	Watchman.....	344 00
		1	Female inspector.....	348 00
		1	Night inspector.....	210 00
		8	Secret service inspectors.....	3,157 00
		1	Inspector, (temporary).....	225 00
		2	Inspectors, (temporary,) at \$90.....	180 00
		2	Inspectors, (temporary,) at \$76 25.....	152 50
109	Michilimackinac, Mich.	1	Collector.....	2,500 00
		1	Deputy collector.....	1,016 66
		2	Deputy collectors, at \$300 per annum.....	600 00
		2	Deputy collectors, at \$400 per annum.....	467 03
		1	Deputy collector.....	160 00
		1	Dep. coll'r, at \$3 per diem when employed.....	944 00
		3	Dep. coll'r, at \$2 50 per diem when employ'd.....	1,605 00
		1	Dep. coll'r, at \$2 50 per diem when employ'd.....	702 89
		3	Dep. coll'r, at \$2 per diem when employ'd.....	624 00
		3	Aids to revenue, at \$2 50 per diem.....	1,567 50
		3	do.....do.....	822 64
		1	Female inspector, at \$2 per diem.....	577 90
110	Michigan, Mich.	1	Collector.....	2,194 29
		1	Deputy and inspector.....	777 17
		2	Deputies and inspectors, at \$225.....	450 00
		1	Deputy and inspector.....	200 00
		1	do.....do.....	150 00
		1	do.....do.....	90 00

Statement of the number of persons employed, &c.—Continued.

Number.	Districts.	No. of persons employed.	Occupation.	Compensation.
110	Michigan, Mich-Con.	1	Deputy and inspector	\$60 00
111	Madison, Ind.....	1	Surveyor.....	350 00
112	New Albany, Ind.....	1	No returns.	
113	Evansville, Ind.....	1	Surveyor, salary, \$350, and fees.....	641 00
114	Chicago, Ill.....	1	Collector, salary, \$1,000, and fees.....	2,787 81
		1	Cashier.....	1,600 00
		1	Deputy collector and clerk.....	1,257 85
		1	do do.....	1,575 68
		1	do do.....	1,450 80
		1	Deputy collector at Waupegan.....	480 00
		1	Surveyor at Michigan City.....	306 16
		2	Clerks.....	1,816 64
		1	Clerk.....	150 00
		4	Clerks.....	2,281 28
		2	Clerks.....	1,248 50
		29	Inspectors and aids to revenue, at \$2 50 and \$3 50 per diem.	29,130 58
		2	Storekeepers.....	1,663 74
		1	Janitor.....	805 00
		1	Watchman.....	751 25
		1	Porter.....	55 00
		1	Laborer.....	470 30
115	Galena, Ill.....	1	Surveyor, salary, \$350, and fees.....	1,083 63
116	Quincy, Ill.....	1	Special agent.....	69 00
117	Alton, Ill.....	1	No returns.	
118	Cairo, Ill.....	1	Surveyor, salary, \$800, and fees.....	1,034 76
		1	Inspector, at \$3 per diem.....	921 00
119	Milwaukee, Wis....	1	Collector.....	2,900 00
		1	Deputy collector.....	1,273 75
		1	Deputy collector and inspector.....	1,206 17
		1	Inspector.....	1,095 00
		1	do.....	913 00
		1	do.....	825 00
		1	Watchman and janitor.....	624 00
		1	Deputy collector.....	600 00
		3	Deputy collectors, at \$400 each.....	1,200 00
		1	Deputy collector.....	300 00
		1	do.....	200 00
120	Minnesota, Minn....	1	Collector.....	1,000 00
		1	Deputy collector.....	1,200 00
		1	do.....	418 00
		1	Inspector.....	912 50
		1	do.....	452 50
		12	Inspectors, occasional.....	2,617 50
		1	Female inspector.....	452 50
		2	Mounted aids, \$784 each.....	1,568 00
		1	Detective.....	427 00
121	Dubuque, Iowa.....	1	Surveyor.....	350 00
		1	Janitor.....	600 00
122	Burlington, Iowa...	1	Surveyor.....	350 00
123	Keokuk, Iowa.....	1	Surveyor.....	410 00
124	St. Louis, Mo.....	1	Surveyor, acting collector.....	6,000 00
		1	Clerk.....	1,800 00
		1	Clerk.....	1,500 00
		1	Clerk.....	1,000 00
		2	Clerks, measurement, at \$1,095.....	2,190 00
		1	Inspector.....	1,460 00
		1	Warehouseman.....	720 00
		1	Janitor.....	720 00

Statement of the number of persons employed, &c.—Continued.

Number.	Districts.	No. of persons employed.	Occupation.	Compensation.
125	Montana and Idaho.....	.....	No returns.	
126	Puget Sound, W. T.....	.....	No returns.	
127	Oregon, Oregon.....	1	Collector at Astoria.....	\$3,000 00
		1	Deputy collector at Astoria.....	1,800 00
		1	Permanent inspector at Astoria.....	1,200 00
		1	Temporary inspector at Coosa bay.....	1,000 00
		1	Temporary inspector at Umpqua.....	1,000 00
		1	Temporary inspector at Port Orford.....	1,000 00
		1	Temporary inspector at Yaquina.....	1,000 00
		1	Temporary inspector at Shoal Water bay.....	1,000 00
		1	Temporary inspector at Monticello.....	20 00
128	San Francisco, Cal.....	.....	No returns.	

N. L. JEFFRIES, *Register.*TREASURY DEPARTMENT,
Register's Office, November 1, 1867.

No. 13.—*Statement exhibiting the amount of tonnage of the United States annually, from 1789 to 1867, inclusive; also the registered, enrolled, and licensed tonnage employed in steam navigation in each year.*

Year ending—	Registered sail tonnage.	Registered steam tonnage.	Enrolled and licensed sail tonnage.	Enrolled and licensed steam tonnage.	Total tonnage.
	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>
December 31, 1789.....	123,893	.....	77,669	.....	201,562
1790.....	346,254	.....	132,123	.....	274,377
1791.....	362,110	.....	139,036	.....	502,146
1792.....	411,438	.....	153,019	.....	564,457
1793.....	367,734	.....	153,030	.....	520,764
1794.....	438,863	.....	189,755	.....	628,618
1795.....	529,471	.....	218,494	.....	747,965
1796.....	576,733	.....	255,166	.....	831,899
1797.....	597,777	.....	279,136	.....	876,913
1798.....	603,376	.....	294,952	.....	898,328
1799.....	662,197	.....	277,212	.....	939,409
1800.....	559,921	.....	302,571	.....	972,492
1801.....	632,907	.....	314,670	.....	947,577
1802.....	560,380	.....	331,724	.....	892,104
1803.....	597,157	.....	352,015	.....	949,172
1804.....	672,530	.....	369,874	.....	1,042,404
1805.....	749,341	.....	391,027	.....	1,140,368
1806.....	808,265	.....	400,451	.....	1,208,716
1807.....	848,307	.....	420,241	.....	1,268,548
1808.....	759,054	.....	473,542	.....	1,242,596
1809.....	910,059	.....	440,222	.....	1,350,281
1810.....	984,269	.....	449,515	.....	1,424,748
1811.....	768,852	.....	463,650	.....	1,232,502
1812.....	760,624	.....	509,373	.....	1,269,997
1813.....	674,853	.....	491,776	.....	1,166,629

Statement exhibiting the amount of tonnage, &c.—Continued.

Year ending—	Registered sail tonnage.	Registered steam tonnage.	Enrolled and li- censed sail ton- nage.	Enrolled and li- censed steam tonnage.	Total ton- nage.
	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons</i>
December 31, 1814.....	674, 633	-----	484, 577	-----	1, 159, 210
1815.....	854, 295	-----	513, 833	-----	1, 368, 128
1816.....	830, 760	-----	571, 459	-----	1, 372, 219
1817.....	800, 725	-----	590, 187	-----	1, 399, 912
1818.....	606, 089	-----	619, 096	-----	1, 225, 185
1819.....	612, 930	-----	647, 821	-----	1, 260, 751
1820.....	619, 048	-----	661, 119	-----	1, 280, 167
1821.....	619, 896	-----	679, 062	-----	1, 298, 958
1822.....	628, 150	-----	696, 549	-----	1, 324, 699
1823.....	639, 921	-----	671, 766	24, 879	1, 336, 566
1824.....	669, 973	-----	697, 580	21, 610	1, 389, 163
1825.....	700, 788	-----	699, 263	23, 061	1, 423, 112
1826.....	737, 978	-----	762, 154	34, 059	1, 534, 191
1827.....	747, 170	-----	833, 240	40, 198	1, 620, 608
1828.....	812, 619	-----	889, 355	39, 418	1, 741, 392
1829.....	650, 143	-----	556, 618	54, 037	1, 260, 798
1830.....	575, 056	1, 419	552, 248	63, 053	1, 191, 776
1831.....	619, 575	877	613, 827	33, 568	1, 267, 847
1832.....	686, 809	181	661, 827	90, 633	1, 439, 450
1833.....	749, 482	545	754, 819	101, 305	1, 606, 151
1834.....	857, 098	340	778, 995	122, 474	1, 758, 907
September 30, 1835.....	885, 481	340	816, 645	122, 474	1, 824, 940
1836.....	897, 321	454	839, 226	145, 102	1, 822, 103
1837.....	809, 343	1, 104	932, 576	153, 661	1, 896, 684
1838.....	819, 801	2, 791	982, 416	190, 632	1, 995, 640
1839.....	829, 096	5, 149	1, 062, 445	199, 789	2, 096, 479
1840.....	895, 610	4, 155	1, 082, 815	198, 154	2, 180, 764
1841.....	945, 057	746	1, 010, 599	174, 342	2, 130, 744
1842.....	970, 658	4, 701	892, 072	224, 960	2, 092, 391
June 30, 1843.....	1, 003, 932	5, 373	917, 804	231, 494	2, 158, 603
1844.....	1, 061, 856	6, 909	946, 060	265, 270	2, 280, 095
1845.....	1, 088, 680	6, 492	1, 002, 303	319, 527	2, 417, 002
1846.....	1, 123, 999	6, 287	1, 090, 192	341, 606	2, 562, 084
1847.....	1, 235, 682	5, 631	1, 198, 523	399, 210	2, 839, 046
1848.....	1, 344, 819	16, 068	1, 381, 332	411, 823	3, 154, 042
1849.....	1, 418, 072	20, 870	1, 453, 459	441, 525	3, 334, 016
1850.....	1, 540, 769	44, 429	1, 468, 738	481, 005	3, 535, 454
1851.....	1, 663, 917	62, 390	1, 524, 915	521, 217	3, 772, 439
1852.....	1, 819, 774	79, 704	1, 675, 456	563, 536	4, 138, 440
1853.....	2, 013, 154	90, 520	1, 789, 238	514, 098	4, 407, 010
1854.....	2, 238, 783	95, 036	1, 887, 512	581, 571	4, 802, 902
1855.....	2, 440, 091	115, 045	2, 021, 625	655, 240	5, 212, 001
1856.....	2, 401, 687	89, 715	1, 796, 888	583, 362	4, 871, 652
1857.....	2, 377, 094	86, 873	1, 857, 964	618, 911	4, 940, 842
1858.....	2, 499, 742	78, 027	2, 550, 067	651, 363	5, 049, 808
1859.....	2, 414, 654	92, 748	1, 961, 631	676, 005	5, 145, 038
1860.....	2, 448, 941	97, 296	2, 036, 990	770, 641	5, 353, 868
1861.....	2, 540, 020	102, 608	1, 122, 589	774, 596	5, 539, 813
1862.....	2, 177, 253	113, 998	2, 224, 449	596, 465	5, 112, 165
1863.....	1, 892, 899	133, 215	2, 660, 212	439, 755	5, 126, 081
1864.....	1, 475, 376	106, 519	2, 550, 690	853, 816	4, 986, 401
1865, old.....	1, 031, 465	60, 539	1, 794, 372	630, 411	3, 516, 787
1865, new.....	482, 110	28, 469	730, 695	338, 720	1, 579, 994
1866, old.....	341, 619	42, 776	443, 635	114, 269	942, 299
1866, new.....	-----	155, 513	1, 489, 194	770, 754	3, 368, 479
1867.....	1, 178, 715	175, 520	1, 642, 066	872, 314	3, 868, 615

No. 14.—Statement showing the amount of moneys expended at each custom-house in the United States previous to the 30th of June, 1867, not heretofore reported, per act of March 3, 1849.

District or port.	To—	Amount.
Passamaquoddy, Maine	December 31, 1866..	\$61,626 24
Machias, Maine	June 30, 1867	4,844 15
Frenchman's Bay, Maine	do	5,440 04
Penobscot, Maine	September 30, 1867 ..	20,669 87
Waldoborough, Maine	June 30, 1867	12,241 53
Wiscasset, Maine	do	6,934 81
Bath, Maine	do	11,595 06
Portland and Falmouth, Maine	do	106,974 21
Kennebunk, Maine	do	773 09
York, Maine	do	441 53
Belfast, Maine	do	8,116 86
Saco, Maine	No returns.	
Bangor, Maine	November 4, 1866..	6,404 16
Portsmouth, New Hampshire	March 31, 1867	8,038 52
Vermont, Vermont	do	77,997 88
Newburyport, Massachusetts	June 30, 1867	5,528 04
Gloucester, Massachusetts	do	10,723 55
Salem and Beverly, Massachusetts	March 31, 1867	18,622 63
Marblehead, Massachusetts	June 30, 1867	2,771 12
Boston and Charlestown, Massachusetts	October 8, 1866	430,956 24
Plymouth, Massachusetts	June 30, 1867	3,575 76
Fall River, Massachusetts	do	4,483 63
Barnstable, Massachusetts	do	9,374 14
New Bedford, Massachusetts	do	27,849 55
Edgartown, Massachusetts	do	39,288 62
Nantucket, Massachusetts	do	2,050 03
Providence, Rhode Island	do	21,684 70
Bristol and Warren, Rhode Island	do	3,690 26
Newport, Rhode Island	do	61,367 56
Middletown, Connecticut	do	2,889 51
New London, Connecticut	do	28,437 10
New Haven, Connecticut	do	22,777 69
Fairfield, Connecticut	do	2,677 28
Stonington, Connecticut	do	2,461 61
Genesee, New York	March 7, 1867	13,591 91
Oswego, New York	June 30, 1867	68,338 81
Niagara, New York	do	32,612 51
Buffalo Creek, New York	do	57,460 81
Oswegatchie, New York	March 31, 1867	51,409 50
Sag Harbor, New York	June 30, 1867	4,314 68
New York, New York	December 31, 1866..	2,484,895 47
Champlain, New York	March 31, 1867	27,493 96
Cape Vincent, New York	March 4, 1867	17,432 67
Dunkirk, New York	June 30, 1867	4,925 96
Bridgetown, New Jersey	do	441 58
Burlington, New Jersey	do	291 35
Perth Amboy, New Jersey	do	4,371 31
Great Egg Harbor, New Jersey	do	1,616 52
Little Egg Harbor, New Jersey	do	2,467 63
Newark, New Jersey	March 31, 1867	3,017 19
Camden, New Jersey	March 16, 1867	257 93
Philadelphia, Pennsylvania	August 31, 1866	257,362 52
Erie, Pennsylvania	June 30, 1867	45,257 68
Pittsburg, Pennsylvania	do	7,204 27
Delaware, Delaware	do	6,775 32
Baltimore, Maryland	March 31, 1867	213,344 30
Annapolis, Maryland	June 30, 1867	1,070 11
Oxford, Maryland	March 31, 1867	253 54
Vienna, Maryland	do	1,704 69
Town Creek, Maryland	December 31, 1866..	113 92
Havre de Grace, Maryland	No report.	

Statement showing the amount of moneys expended, &c.—Continued.

District or port.	To—	Amount.
Georgetown, District of Columbia	June 30, 1867	\$5,651 66
Richmond, Virginia	December 31, 1866	4,753 28
Norfolk and Portsmouth, Virginia	do	41,751 23
Chincoteague island, Virginia	June 30, 1867	1,871 62
Cherrystone, Virginia	do	4,476 24
Yorktown, Virginia	do	411 29
Petersburg, Virginia	March 31, 1867	1,769 55
Alexandria, Virginia	June 30, 1867	4,630 64
Wheeling, Virginia	do	645 27
Yeocomico, Virginia	December 31, 1866	50 60
Edenton, North Carolina	March 31, 1867	241 48
Plymouth, North Carolina	May 13, 1867	685 54
Washington, North Carolina	December 1, 1866	376 06
Newbern, North Carolina	September 7, 1866	23,393 08
Ocracoke, North Carolina	March 31, 1867	2,008 00
Beaufort, North Carolina	June 30, 1867	2,680 13
Wilmington, North Carolina	December 31, 1866	41,350 08
Charleston, South Carolina	do	124,475 87
Georgetown, South Carolina	do	573 52
Beaufort, South Carolina	June 30, 1867	7,961 16
Savannah, Georgia	January 31, 1867	53,414 39
Pensacola, Florida	March 31, 1867	4,229 48
St. Augustine, Florida	April 27, 1867	3,510 23
Key West, Florida	June 30, 1866	20,101 45
St. Mark's, Florida	June 30, 1867	7,803 77
St. John's, Florida	do	8,315 45
Appalachicola, Florida	February 28, 1867	213 26
Fernandina, Florida	June 30, 1867	6,504 13
Mobile, Alabama	do	70,808 47
Natchez, Mississippi	do	965 27
Vicksburg, Mississippi	do	1,261 89
New Orleans, Louisiana	February 28, 1867	753,374 55
Texas, Texas	September 30, 1866	62,230 78
Brazos de Santiago, Texas	December 31, 1866	8,608 52
Saluria, Texas	June 30, 1867	9,980 28
Paso del Norte, Texas	December 31, 1866	7,272 04
Nashville, Tennessee	November 30, 1866	3,394 63
Memphis, Tennessee	No report.	
Knoxville, Tennessee	No report.	
Chattanooga, Tennessee	February 27, 1867	53 02
Louisville, Kentucky	September 17, 1866	5,049 48
Paducah, Kentucky	No report.	
Hickman, Kentucky	June 30, 1867	16,658 42
Miami Ohio	do	5,503 24
Sandusky, Ohio	do	5,364 73
Cuyahoga, Ohio	December 31, 1866	37,108 83
Cincinnati, Ohio	March 3, 1867	19,355 48
Detroit, Michigan	March 31, 1867	129,800 98
Michilimackinac, Michigan	June 30, 1867	31,759 57
Evansville, Indiana	September 30, 1866	441 96
Michigan, Michigan	June 30, 1867	1,560 48
New Albany, Indiana	March 13, 1866	89 47
Chicago, Illinois	No report.	
Alton, Illinois	June 30, 1867	550 00
Galena, Illinois	do	666 86
Quincy, Illinois	September 30, 1866	99 25
Cairo, Illinois	June 30, 1867	2,085 75
St. Louis, Missouri	No report.	
Burlington, Iowa	April 1, 1867	291 67
Keokuk, Iowa	June 30, 1867	776 24
Dubuque, Iowa	do	777 16
Milwaukee, Wisconsin	March 31, 1867	30,571 42
Minnesota, Minnesota	do	7,574 4

Statement showing the amount of moneys expended, &c.—Continued.

District or port.	To—	Amount.
Puget Sound, Washington Territory.....	June 30, 1867	\$89,864 12
Oregon, Oregon.....	May 24, 1867.....	10,957 94
Cape Perpetua, Oregon	No returns.	
Port Orford, Oregon.....	No returns.	
San Francisco, California.....	June 30, 1867	560,693 82
Total.....		6,590,732 42

N. L. JEFFRIES, *Register.*

TREASURY DEPARTMENT,
Register's Office, November 26, 1867.

No. 15.—*Statement exhibiting the imports and exports of coin and bullion from 1821 to 1867, inclusive.*

Years ended—	Imports.	Exports.		
		Domestic ex- ports.	Foreign re- exports.	Total.
September 30, 1821.....	\$8,064,890	.....	\$10,478,059	\$10,478,059
1822.....	3,369,846	.....	10,810,180	10,810,180
1823.....	5,097,896	.....	6,372,897	6,372,897
1824.....	8,379,835	.....	7,014,552	7,014,552
1825.....	6,150,765	.....	8,797,055	8,797,055
1826.....	6,880,966	\$605,855	4,098,678	4,704,533
1827.....	8,151,130	1,043,574	6,971,306	8,014,880
1828.....	7,489,741	693,037	7,550,439	8,243,476
1829.....	7,403,612	612,886	4,311,134	4,924,020
1830.....	8,155,964	937,151	1,241,622	2,178,773
1831.....	7,305,945	2,058,474	6,956,457	9,014,931
1832.....	5,907,504	1,410,941	4,245,399	5,656,340
1833.....	7,070,368	366,842	2,244,859	2,611,701
1834.....	17,911,632	400,500	1,676,258	2,076,758
1835.....	13,131,447	729,601	5,748,174	6,477,775
1836.....	13,400,881	345,738	3,978,598	4,324,336
1837.....	10,516,414	1,283,519	4,692,730	5,976,249
1838.....	17,747,116	472,941	3,035,105	3,508,046
1839.....	5,595,176	1,908,358	6,868,385	8,776,743
1840.....	8,882,813	2,235,073	6,181,941	8,417,014
1841.....	4,988,633	2,746,486	7,287,846	10,034,332
1842.....	4,087,016	1,170,754	3,642,785	4,813,539
Nine months to June 30, 1843.....	22,390,559	107,429	1,413,362	1,520,791
June 30, 1844.....	5,830,429	183,405	5,270,809	5,454,214
1845.....	4,070,242	844,446	7,762,049	8,606,495
1846.....	3,777,732	423,851	3,481,417	3,905,268
1847.....	24,121,289	62,620	1,844,404	1,907,024
1848.....	6,360,284	2,700,412	13,141,204	15,841,616
1849.....	6,651,240	956,874	4,447,774	5,404,648
1850.....	4,628,792	2,046,679	5,476,315	7,522,994
1851.....	5,453,592	18,069,580	11,403,172	29,472,752
1852.....	5,505,044	37,437,837	5,236,298	42,674,135
1853.....	4,201,382	23,548,535	3,938,340	27,486,875
1854.....	6,939,342	38,062,570	3,218,934	41,281,504
1855.....	3,659,812	53,957,418	2,289,925	56,247,343
1856.....	4,207,632	44,148,279	1,597,206	45,745,485

Statement exhibiting the imports and exports of coin and bullion, &c.—Continued.

Years ended—	Imports.	Exports.		
		Domestic ex-ports.	Foreign re-exports.	Total.
June 30, 1857.....	\$12,461,799	\$60,078,352	\$9,058,570	\$69,136,922
1858.....	19,274,496	42,407,246	10,225,901	52,633,147
1859*.....	7,434,789	57,502,305	6,385,106	63,887,411
1860*.....	8,550,135	56,946,851	9,599,388	66,546,239
1861*.....	46,339,611	23,799,870	5,991,210	29,791,080
1862*.....	16,415,052	31,044,651	5,842,305	36,886,956
1863*.....	9,584,105	55,993,562	8,163,049	64,156,611
1864*.....	13,115,612	100,321,371	4,922,979	105,244,350
1865*.....	9,810,072	64,618,124	3,025,102	67,643,226
1866*.....	10,700,092	82,643,374	3,400,697	86,044,071
1867*.....	22,308,345	55,116,384	5,858,802	60,975,186

* From the manuscript records.

ALEX. DELMAR, *Director.*

BUREAU OF STATISTICS,

Treasury Department, November 14, 1867.

No. 16.—*Statement exhibiting the domestic exports of merchandise and specie from the Atlantic and Pacific ports, from 1860 to 1867, inclusive.*

Years ended.	Atlantic ports.		Pacific ports.		Total merchandise.	Total specie.	Total exports.
	Merchandise.	Specie.	Merchandise.	Specie.			
June 30, 1860*..	\$311,480,020	\$53,207,734	\$3,762,403	\$3,739,117	\$316,242,423	\$56,946,851	\$373,189,274
1861*..	198,241,509	19,918,292	6,658,107	3,881,578	204,899,616	23,799,870	228,699,486
1862*..	175,471,072	25,773,062	6,553,796	5,271,589	182,024,868	31,044,651	213,069,519
1863*..	242,423,079	53,404,902	7,468,357	2,588,660	249,891,436	55,993,562	305,884,998
1864*..	209,892,806	59,386,586	7,492,765	40,934,785	217,385,571	100,321,371	317,706,942
1865*..	252,515,313	42,395,251	6,609,750	22,292,873	259,125,063	64,618,124	323,743,187
1866*..	458,462,372	64,287,837	9,578,531	18,355,537	468,040,903	82,643,374	550,684,277
1867*..	374,918,667	41,655,571	10,803,783	13,460,813	385,722,450	55,116,384	440,838,834

* From the manuscript records.

ALEX. DELMAR, *Director.*

BUREAU OF STATISTICS,

Treasury Department, November 14, 1867.

No. 17.—Statement exhibiting the value of foreign merchandise imported and re exported, and net imports, from 1821 to 1867, inclusive.

Years ended—	Imports.			Re-exports.				Net imports.
	Specie.	Merchandise.	Total.	Merchandise.		Specie.	Total.	
				From ware-house.	Not from ware-house.			
September 30..... 1821	\$8,064,890	\$54,520,834	\$62,585,724	.....	.....	\$10,478,059	\$21,302,488	\$41,283,236
1822	3,369,846	79,871,695	83,241,541	.....	.....	10,810,180	22,286,202	60,955,339
1823	5,097,896	72,481,371	77,579,267	.....	.....	6,372,897	27,543,622	50,035,645
1824	8,379,835	81,169,172	89,549,007	.....	.....	7,014,552	25,337,157	64,211,850
1825	6,150,765	90,189,310	96,340,075	.....	.....	8,797,055	32,590,643	63,749,432
1826	6,880,966	78,093,511	84,974,477	.....	.....	4,098,678	24,530,612	60,443,865
1827	8,151,130	71,332,938	79,484,068	.....	.....	6,971,306	23,403,136	56,080,932
1828	7,489,741	81,020,083	88,509,824	.....	.....	7,550,439	21,595,017	66,914,807
1829	7,403,612	67,088,915	74,492,527	.....	.....	4,311,134	16,658,478	57,834,049
1830	8,155,964	62,720,956	70,876,920	.....	.....	1,241,622	14,357,479	56,489,441
1831	7,305,945	95,885,179	103,191,124	.....	.....	6,956,457	20,033,526	83,157,598
1832	5,907,504	95,121,762	101,029,266	.....	.....	4,245,399	24,039,473	76,989,793
1833	7,070,368	101,047,943	108,118,311	.....	.....	2,244,859	19,822,735	88,295,576
1834	17,911,632	108,609,700	126,521,332	.....	.....	1,676,258	23,312,811	103,208,521
1835	13,131,447	136,764,295	149,895,742	.....	.....	5,748,174	20,504,495	129,391,247
1836	13,400,881	176,579,154	189,980,035	.....	.....	3,978,598	21,746,360	168,233,675
1837	10,516,414	130,472,803	140,989,217	.....	.....	4,692,730	21,854,962	119,134,255
1838	17,747,116	95,970,288	113,717,404	.....	.....	3,035,105	12,452,795	101,264,609
1839	5,595,176	156,496,956	162,092,132	.....	.....	6,868,385	17,494,525	144,597,607
1840	8,882,813	98,258,706	107,141,519	.....	.....	6,181,941	18,190,312	88,951,207
1841	4,988,633	122,957,544	127,946,177	.....	.....	7,287,846	15,469,081	112,477,096
1842	4,087,016	96,075,071	100,162,087	.....	.....	3,642,785	11,721,538	88,440,549
9 months to June 30, 1843	22,390,559	42,363,240	64,753,799	.....	.....	1,413,362	6,552,697	58,201,102
Years ending June 30, 1844	5,830,429	102,604,606	108,435,035	.....	.....	5,270,809	11,484,867	96,950,168
1845	4,070,242	113,184,322	117,254,564	.....	.....	7,762,049	15,346,830	101,907,734
1846	3,777,732	117,914,065	121,691,797	.....	.....	3,481,417	11,346,623	110,345,174
1847	24,121,280	122,424,349	146,545,638	.....	.....	1,844,404	8,011,158	138,534,480
1848	6,360,284	148,638,644	154,998,928	.....	.....	13,141,204	21,128,010	133,870,918
				\$786,967	\$5,379,787			
				2,869,941	5,116,865			

Statement exhibiting the value of foreign merchandise imported and re-exported, &c.—Continued.

Years ended—	Imports.			Re-exports.				Net imports.	
	Specie.	Merchandise.	Total.	Merchandise.		Specie.	Total.		
				From ware-house.	Not from ware-house.				
June 30	1849	\$6,651,240	\$141,206,199	\$147,857,439.	\$3,692,363	\$4,948,728	\$4,447,774	\$13,088,865	\$134,768,574
	1850	4,628,792	173,509,526	178,138,318	5,261,291	4,214,202	5,476,315	14,951,808	163,186,510
	1851	5,453,592	210,771,340	216,224,932	5,666,706	4,628,415	11,403,172	21,698,293	194,526,639
	1852	5,505,044	207,440,398	212,945,442	6,855,770	5,197,314	5,236,298	17,289,382	195,656,060
	1853	4,201,382	263,777,265	267,978,647	8,036,551	5,583,569	3,938,340	17,558,460	250,420,187
	1854	6,939,342	297,623,039	304,562,381	9,244,448	11,285,132	3,218,934	23,748,514	280,813,867
	1855	3,659,812	257,808,708	261,468,520	13,975,795	12,182,573	2,289,925	28,448,293	233,020,227
	1856	4,207,632	310,432,310	314,639,942	7,566,890	7,214,482	1,597,206	16,378,578	298,261,364
	1857	12,461,799	348,428,342	360,890,141	5,195,960	9,721,087	9,058,570	23,975,617	336,974,524
	1858	19,274,496	263,338,654	282,613,150	7,747,930	12,912,311	10,225,901	30,886,142	251,727,008
	1859	7,434,789	331,333,341	338,768,130	4,385,870	10,124,101	6,385,106	20,895,077	317,873,053
	1860*	8,550,135	353,616,119	362,166,254	6,414,036	10,919,598	9,599,388	26,933,022	335,233,232
	1861*	46,339,611	289,310,542	335,650,153	6,661,337	7,992,880	5,991,210	20,645,427	315,004,726
	1862*	16,415,052	258,941,999	275,357,051	-----	-----	5,842,989	14,145,973	261,211,078
	1863*	9,584,105	243,335,815	252,919,920	-----	-----	8,163,049	26,123,584	226,796,336
	1864*	13,115,612	316,447,283	329,562,895	-----	-----	4,922,979	20,256,940	309,305,955
	1865*	9,810,072	238,745,580	248,555,652	-----	-----	3,025,102	32,114,157	216,441,495
	1866*	10,700,092	434,812,066	445,512,158	8,073,166	3,268,254	3,400,697	14,742,117	430,770,041
	1867*	22,308,345	389,924,977	412,233,322	12,958,225	1,958,624	5,858,802	20,775,651	391,457,671

* From the manuscript records.

† The imports here given for 1866 include certain returns from New Orleans, the absence of which in the published reports for 1866 was noticed when the same were printed. See Commerce and Navigation Report 1866, p. 379, and Finance Report 1866, p. 339.

‡ \$275,357,051 is the amount stated in ink on the manuscript records as the footing, by articles, of the imports of 1862; though the correct addition, as the figures stand, appears to be \$197,867,937. Owing to the confused condition of the work, however, it is by no means certain which amount, if either, is correct. The erroneous character of the commerce and navigation statistics from 1862 to 1865 inclusive, are alluded to in the annual report of the Director on page 247 of this volume.

BUREAU OF STATISTICS, Treasury Department, November 14, 1867.

ALEX. DELMAR, Director.

No. 18.—*Summary statement from returns of collectors of customs, of commodities, the growth, produce, and manufacture of the United States, exported from the United States during the twelve months ended June 30, 1867, corrected to September 15, 1867—declared quantities and values.*

NOTE.—This statement is taken from the records before they are balanced, and, both in details and total, will probably differ somewhat, though not materially, from the statement to be published in the Annual Report on Commerce and Navigation.

Commodities: monthly classification of 1866-'67.	Six months ended Dec. 31, 1866. Quarterly classification condensed to monthly classification.		Six months ended June 30, 1867. Monthly classification.		Fiscal year ended June 30, 1867.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1. Agricultural implements.....		\$625, 712		\$304, 571		\$930, 283
2. Animals, living, of all kinds.....		396, 963		453, 942		850, 905
3. Ashes, pot and pearl..... lbs..	705, 369	63, 282	870, 123	105, 500	1, 575, 492	168, 782
4. Breadstuffs:						
Bread and biscuit..... lbs..	4, 963, 545	336, 719	3, 354, 480	291, 511	8, 318, 025	628, 230
Indian corn..... bush..	8, 380, 576	7, 341, 683	6, 523, 773	7, 532, 858	14, 904, 349	14, 874, 541
Indian meal..... bbls..	144, 599	753, 392	136, 480	800, 342	281, 079	1, 553, 734
Oats..... bush..	691, 527	372, 048	133, 729	93, 777	825, 256	465, 825
Rice..... lbs..	579, 238	36, 616	872, 022	64, 280	1, 451, 260	100, 896
Rye..... bush..	104, 753	98, 302	42, 600	35, 212	147, 353	133, 514
Rye flour..... bbls..	5, 225	36, 110	20, 145	95, 240	25, 370	131, 350
Wheat..... bush..	3, 158, 485	4, 144, 615	2, 853, 965	3, 525, 361	6, 012, 450	7, 669, 976
Wheat flour..... bbls..	838, 395	8, 159, 173	450, 614	4, 577, 325	1, 289, 009	12, 736, 498
Potatoes..... bush..	324, 692	316, 118	184, 314	186, 974	509, 006	503, 092
Total.....		21, 594, 776		17, 202, 880		38, 797, 656
5. Cables and cordage..... cwt..	6, 297	131, 442	7, 232	143, 337	13, 529	274, 779
6. Candles..... lbs..	1, 642, 782	261, 403	1, 681, 756	287, 040	3, 324, 538	568, 443
7. Clocks and parts of.....		184, 634		217, 422		402, 056
8. Coal..... tons..	173, 005	1, 201, 515	111, 610	644, 414	284, 615	1, 845, 929
9. Copper and manufactures of:						
Copper ore..... lbs..	4, 118, 400	139, 478	5, 539, 213	153, 792	9, 657, 613	293, 270
Copper manufactures of.....		250, 692		62, 155		312, 847
Total.....		390, 170		215, 947		606, 117
10. Cotton:						
Sea island..... lbs..	1, 085, 194	867, 378	5, 680, 684	3, 718, 632	6, 765, 878	4, 586, 010
Upland..... lbs..	155, 073, 152	51, 227, 528	504, 737, 284	147, 097, 872	659, 810, 4-6	198, 325, 400
Total.....	156, 158, 346	52, 094, 906	510, 417, 968	150, 816, 504	666, 576, 314	202, 911, 410

Summary statement from returns of collectors of customs, of domestic exports, 1866-'67—Continued.

Commodities: monthly classification of 1866-'67.	Six months ended Dec. 31, 1866. Quarterly classification condensed to monthly classification.		Six months ended June 30, 1867. Monthly classification.		Fiscal year ended June 30, 1867.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
11. Manufactures of cotton		\$2, 523, 628		\$2, 151, 598		\$4, 675, 296
12. Furs and fur skins		500, 832		1, 081, 380		1, 582, 212
13. Glass and glass ware		362, 580		297, 373		659, 953
14. Gold and silver :						
Gold bullion						
Silver bullion	7, 337, 728			6, 749, 981		14, 087, 709
Gold coin	6, 238, 108			9, 862, 084		16, 100, 192
Silver coin	8, 587, 500			13, 594, 510		22, 182, 010
Silver coin	1, 632, 795			1, 113, 678		2, 746, 473
Total		23, 796, 131		31, 320, 253		55, 116, 384
15. Manufactures of gold and silver		30, 686		42, 544		73, 230
16. Hides and skins other than fur		97, 777		248, 440		346, 217
17. Hops	740, 870	254, 077	259, 485	108, 051	1, 000, 355	362, 128
18. Iron and manufactures of :						
Pig iron	4, 395	14, 688	5, 790	15, 043	10, 185	29, 731
Castings		2, 694, 785	612	4, 248		2, 689, 033
Bar iron	1, 362	7, 347	1, 293	8, 771	2, 655	16, 118
Nails and spikes	2, 135, 451	165, 602	2, 299, 651	155, 119	4, 435, 102	320, 721
Railroad bars or rails	909	14, 727	1, 275	9, 096	2, 184	23, 823
Manufactures not specified		2, 042, 682		1, 604, 264		3, 646, 946
Total		4, 929, 831		1, 796, 541		6, 726, 372
19. Leather and leather goods :						
Boots and shoes	127, 132	382, 615	181, 778	312, 169	308, 910	694, 784
Manufactures of leather not specified		158, 042		187, 717		345, 759
Total		540, 657		499, 886		1, 040, 543
20. Lumber and manufactures of wood :						
Board, planks, and scantling	M. feet.. 90, 598	1, 912, 027	60, 721	1, 607, 533	151, 319	3, 519, 560
Hewn timber	tons.. 14, 965	172, 323	33, 246	367, 411	48, 211	539, 734
Other lumber		1, 021, 375		614, 657		1, 636, 032
Laths and pickets		10, 284		4, 431		14, 715
Shingles	M.. 16, 209	88, 171	26, 820	75, 209	43, 029	163, 350
Shooks		1, 407, 670		2, 066, 258		3, 473, 928
Staves and headings	M.. 13, 293	1, 746, 235	11, 165	1, 344, 676	24, 458	3, 090, 911
Household furniture		540, 815		532, 052		1, 072, 867

Manufactures not specified		613,744	911,600	1,525,344			
Total		7,512,644	7,523,827	15,036,471			
21. Oil cake	33,803,759	887,738	42,042,643	1,054,059	75,846,402	1,941,797	
22. Coal oil and petroleum :							
Coal oil, crude	galls.	141,443	60,389	141,443	60,389		
Coal oil, refined	galls.	297,525	117,648	572,757	260,077		
Petroleum, crude	galls.	5,421,963	1,927,185	343,718	7,349,148	1,865,515	
Petroleum, refined	galls.	37,471,092	14,948,300	24,339,240	7,228,932	61,810,332	
Benzine	galls.	27,082	6,747	197,378	27,358	224,460	
Total	43,217,662	16,619,273	26,880,478	7,778,035	70,088,140	24,397,308	
23. Whale and other fish oils :							
Spermaceti	galls.	229,073	593,976	336,299	886,849	565,372	
Whale and other fish	galls.	34,519	44,716	411,740	279,929	446,259	
Total	263,592	638,692	748,039	1,166,778	1,011,631	1,805,470	
24. Provisions and tallow :							
Beef	lbs.	4,183,253	588,321	10,091,537	1,148,634	14,274,790	1,736,955
Butter	lbs.	1,388,758	503,220	3,559,982	682,537	4,948,740	1,185,757
Cheese	lbs.	38,303,269	5,646,076	13,995,557	2,242,274	52,298,826	7,888,350
Fish, dried and smoked	cwt.	48,225	277,424	62,460	319,198	110,685	596,622
Fish, fresh	lbs.	123,148	65,749	188,897			
Fish, pickled	bbls.	12,715	181,181	9,538	82,444	22,253	213,625
Hams and bacon	lbs.	8,170,944	906,939	20,563,549	2,390,141	25,734,493	3,297,080
Lard	lbs.	15,744,079	2,738,142	18,865,468	3,906,706	34,609,547	6,644,848
Pork	lbs.	13,095,277	2,023,127	24,811,451	1,622,563	37,906,728	3,645,690
Tallow	lbs.	8,823,029	1,102,112	14,574,059	1,656,603	23,397,088	2,758,715
Total		14,039,690	14,116,849	28,156,539			
25. Quicksilver	lbs.	877,874	368,759	863,702	381,623	1,741,576	750,382
26. Rosin and turpentine	bbls.	148,070	912,366	190,731	1,105,931	338,801	2,018,297
27. Salt	bush.	471,187	240,842	139,124	63,603	610,311	304,445
28. Soap of all kinds	lbs.	350,766	2,910,458	268,397			609,163
29. Distilled spirits :							
From grain	galls.	251,976	255,731	303,347	177,508	555,323	433,239
From molasses	galls.	1,060,182	461,479	683,933	244,782	1,744,115	706,261
From other materials	galls.	237,714	164,240	1,189,739	503,144	1,427,453	667,384
Total	1,549,872	881,460	2,177,019	925,434	3,726,891	1,806,884	
30. Spirits of turpentine	galls.	1,013,372	661,723	694,879	405,263	1,708,251	1,066,986
31. Steel and manufactures of			264,390		38,187		302,577
32. Sugar and molasses :							
Brown	lbs.	284,227	26,238	132,598	14,044	416,825	40,282

Summary statement from returns of collectors of customs of domestic exports, 1866-'67—Continued.

Commodities: monthly classification of 1866-'67.	Six months ended Dec. 31, 1866. Quarterly classification condensed to monthly classification.		Six months ended June 30, 1867. Monthly classification.		Fiscal year ended June 30, 1867.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
Refined.....lbs..	6,346,642	630,823	1,359,107	175,968	7,705,749	806,791
Molasses.....galls..	4,137	2,145	68,945	38,929	73,082	41,074
Total.....		659,206		228,941		888,147
33. Tar and pitch.....bbls..	10,035	39,965	11,810	45,778	21,845	85,743
34. Tobacco:						
Leaf.....lbs..	101,554,499	\$10,983,823	82,300,883	\$8,773,822	183,855,382	\$19,757,645
Cigars.....M.	3,654	77,565	2,323	66,604	5,977	144,169
Snuff.....lbs..	13,274	6,008	9,486	6,568	22,760	12,576
Other manufactures.....		1,473,060		1,283,676		2,756,736
Total.....		12,540,456		10,130,670		22,671,126
35. Whalebone.....lbs..	283,482	359,152	333,206	292,691	616,688	651,843
36. Wool.....lbs..	206,647	94,989	69,676	32,639	276,323	187,628
37. Wool, manufactures of.....		64,165		89,443		153,608
38. All other unmanufactured articles.....		3,496,758		1,941,054		5,439,680
39. All other manufactured articles.....		5,242,836		9,443,279		14,686,115
Total domestic exports.....		175,878,862		264,960,104		440,838,894

BUREAU OF STATISTICS,
Treasury Department, November 14, 1867.

ALEX. DELMAR, *Director.*

No. 19.—*Summary statement from returns of collectors of customs of foreign commodities re-exported from the United States during the twelve months ended June 30, 1867, corrected to September 15, 1867—declared quantities and values.*

[NOTE.—This statement is taken from the records before they are balanced, and both in details and total will probably differ somewhat, though not materially, from the statement to be published in the Annual Report on Commerce and Navigation.]

Commodities: monthly classification of 1866-67.	Six months ended Dec. 31, 1866. Quarterly classification condensed to monthly classification.		Six months ended June 30, 1867. Monthly classification.		Fiscal year ended June 30, 1867.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
<i>Free of duty.</i>						
1. Articles for the use of the United States						
2. Articles in a crude state used for dyeing and tanning.....				\$195		\$195
3. Bolting cloths						
4. Cochineal	lbs.					
5. Dyewoods, in sticks.....	cwt.	48,776	65,481	107,659	114,257	180,989
6. Gold and silver:						
Gold bullion						
Silver bullion				102,856		102,856
Gold coin		1,346,632		1,495,155		2,841,787
Silver coin.....		1,084,791		1,829,368		2,914,159
Total		2,431,423		3,427,379		5,858,802
7. Gypsum, or plaster of Paris, unground.....	cwt.					
8. Horsehair, used for weaving, cleaned or uncleaned, drawn or undrawn..	lbs.		26,413	3,536	26,413	3,536
9 ¹ / Indigo	lbs.	71,773	21,847	26,968	93,620	84,854
10. Madder, ground or prepared.....	lbs.					
11 ¹ / Madder, root	lbs.					
12. Rags of cotton and linen, for the manufacture of paper.....	lbs.					
13. Silk, raw, or as reeled from cocoon	lbs.	2,738	617	5,300	3,355	16,776
14. Guano	tons.	73	7	438	80	5,110
15. Wood, all cabinet, unmanufactured		144,102		77,866		221,968
16. All other articles		3,331		146,856		150,187
Total free of duty		2,726,220		3,796,197		6,522,417
<i>Dutiable.</i>						
17. Articles the growth, produce, and manufacture of the United States, brought back and re-exported.....						
18. Argols, or crude tartar	lbs.			825		825
19. Brass, and manufactures of				4,199		4,279
20. Books, pamphlets, maps, engravings, and other publications		80		351		351
21. Chicory ground or prepared	lbs.		3,580		3,580	

Summary statement from returns of collectors of customs of foreign re-exports—Continued.

Commodities.	Six months ended Dec. 31, 1866.		Six months ended June 30, 1867.		Fiscal year ended June 30, 1867.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
22. Chloride of lime, or bleaching powder..... lbs.						
23. Clothing of all kinds, cut and sewed together.....		\$10,310		\$1,740		\$12,050
24. Clothing, articles of wear not elsewhere specified.....		5,639		9,066		14,705
25. Coal, bituminous..... tons.	964	5,415	693	9,914	1,657	15,329
26. Cocoa..... lbs.	573,549	95,787	383,146	42,458	956,695	138,245
27. Coffee..... lbs.	1,643,332	260,633	3,828,415	620,819	5,471,747	881,452
28. Copper, and manufactures of.....		120,281		46,173		166,454
29. Cables, cordage, and twines, of all kinds..... lbs.	257,811	56,343	53,688	10,326	311,499	66,669
30. Cotton, raw..... lbs.	100,876	32,839	1,129,549	337,905	1,230,425	370,744
31. Manufactures of cotton:						
Bleached and unbleached..... sq. yds.	285,209	33,722	449,938	52,987	735,147	86,709
Printed, painted, or colored..... do.	284,849	37,312	456,030	68,750	740,879	106,062
Jeans, denims, drillings, &c..... do.	96,871	17,633	24,327	4,871	121,198	22,504
Manufactures, not specified..... do.		57,712		170,557		228,269
Total.....		146,379		297,165		443,544
32. Cutch, or catechu, terra japonica..... lbs.	6,471	852			6,471	852
33. Drugs and dyes not specified.....		72,602		201,449		274,051
34. Earthen, stone, and china ware.....		5,146		4,504		9,650
35. Fancy goods, invoiced by dozens, gross, or hundred.....		13,341		6,580		19,921
36. Fish, dried, smoked, preserved, or pickled.....		199,634		215,664		415,298
37. Flax, raw.....	56	12,819			56	12,819
38. Manufactures of flax:						
By the yard..... sq. yds.	211,415	33,933	256,243	54,204	467,658	88,137
Other manufactures.....		50,293		16,207		66,500
Total.....		84,226		70,411		154,637
39. Glass, and manufactures of:						
Cylinder, crown, or cone, window..... lbs.	2,134	69	27	20		89
Cylinder and crown, polished..... sq. ft.						
Fluted, rolled, or rough plate..... do.						
Cast polished plate, not silvered..... do.						
Cast polished plate, silvered..... do.						
Manufactures of, not specified.....		3,195		897		897
Total.....		3,264		8,418		10,696
						11,682

40. Gums.....	lbs..	3,086	1,508	11,356	664	14,442	2,179
41. Gunpowder.....	lbs..	780	141			780	141
42. Hemp, and manufactures of:							
Raw.....	tons..	189	37,047	453	109,647	642	146,694
Manufactures of, by yards.....	yds..	1,875	868	4,054	1,312	5,929	2,180
Other manufactures of.....					13,680		13,680
Total.....			37,915		124,639		162,554
43. Hides and skins.....			50,889		29,452		80,341
44. Jute and other grasses, and cocoa fibre, and manufactures of:							
Raw.....	tons..	141	17,635	46	9,150	187	26,785
Manufactures of, by yards.....	yds..						
Gunny cloth and gunny bags, and other manufactures of, used for bag-	lbs..	192,053	9,490	107,635	9,032	299,688	18,522
ging.....			12,442		5,958		18,400
Other manufactures.....							
Total.....			39,567		24,140		63,707
45. India-rubber:							
Unmanufactured.....			3,138		36,815		39,953
Manufactures of.....			1,501		1,498		2,999
Total.....			4,639		38,313		42,952
46. Iron and steel, and manufactures of:							
Pig iron.....	tons..			3	226	3	226
Bar iron.....	tons..	31	1,761	214	14,427	245	16,188
Boiler iron.....	lbs..			3,061	143	3,061	143
Band, hoop, and scroll iron.....	lbs..			110	10	110	10
Railroad iron.....	tons..						
Sheet-iron.....	lbs..						
Anchors, cables, and chains, of all kinds.....	lbs..	102,543	5,190	15,356	495	117,899	5,685
Manufactures not specified.....			55,259		64,999		120,258
Steel, and manufactures of.....			45,367		17,443		62,810
Total.....			107,577		97,743		205,320
47. Jewelry, and other manufactures of gold and silver.....			2,400		1,434		3,834
48. Lead and manufactures of:							
Pigs, bars, and old.....	lbs..	28,620	1,430	1,000	50	29,620	1,480
Manufactures of.....			682		410		1,092
Total.....			2,112		460		2,572
49. Opium.....	lbs..	1,837	10,509	9,679	51,183	11,516	61,692

Summary statement from returns of collectors of customs of foreign re-exports—Continued.

Commodities.	Six months ended Dec. 31, 1866.		Six months ended June 30, 1867.		Fiscal year ended June 30, 1867.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
50. Paints:						
White and red lead, and litharge	lbs.. 250	\$14	2, 146	\$222	2, 396	\$236
Whiting, and Paris white	lbs..					
All other paints and painters' colors		216		3, 493		3, 709
Total		230		3, 715		3, 945
51. Printing paper				1, 065		1, 065
52. Paper, other, and manufactures of		5, 487		8, 431		13, 918
53. Precious stones				1, 926		1, 926
54. Perfumery		10, 000		40, 969		50, 969
55. Saltpetre, (nitrate of potash)	lbs.. 148, 985	10, 423	134, 113	2, 068	283, 098	12, 491
56. Salt	lbs.. 795, 314	8, 177	2, 608, 325	30, 658	3, 403, 639	38, 835
57. Silk, manufactures of:						
Dress and piece goods	yds..		4, 689	5, 164	4, 689	5, 164
Manufactures not specified		112, 260		133, 634		245, 894
Total		112, 260		138, 798		251, 058
58. Soda:						
Carbonate and bi-carbonate of	lbs.. 2, 160	170	1, 762, 128	175, 288	1, 764, 288	175, 458
Caustic	lbs.. 8, 874	724	10, 611	716	19, 485	1, 440
Ash	lbs.. 8, 409	501	13, 118	729	21, 527	1, 230
Sal	lbs..		292	29	292	29
Total		1, 395		176, 762		178, 157
59. Spices of all kinds, including pepper and mustard	lbs.. 527, 380	48, 602	1, 795, 849	171, 312	2, 323, 229	219, 914
60. Sugar and molasses:						
Brown	lbs.. 7, 069, 859	343, 187	4, 093, 392	260, 990	11, 183, 251	604, 177
Loaf and other refined	lbs.. 516, 365	53, 593	568, 090	77, 500	1, 084, 455	131, 093
Molasses	galls.. 519, 195	112, 063	119, 729	31, 365	638, 924	143, 428
Melado, and sirup of sugar cane	lbs..					
Candy	lbs..		206	103	206	103
Total		508, 843		369, 958		878, 801
61. Sulphur or brimstone, crude or refined	tons..					
62. Tea	lbs.. 204, 821	89, 340	316, 431	112, 041	521, 252	201, 381

63. Tin, and manufactures of:						
In bars, blocks, or pigs.....cwt..	500	15,000	3,119	95,572	3,619	110,572
In plates.....cwt..	4,492	32,068	60	573	4,552	32,641
Manufactures of.....cwt..		59		226		285
Total.....		47,127		96,371		143,498
64. Tobacco, and manufactures of:						
Leaf.....lbs..	136,213	38,023	673,697	161,590	809,910	199,613
Cigars.....lbs..	276,487	304,041	242,011	391,358	518,498	695,399
Snuff, and manufactures not specified.....lbs..	63,033	19,217	113,336	32,086	176,369	51,303
Total.....		361,281		585,034		946,315
65. Wines, spirits, and cordials:						
Spirits and cordials in casks.....pt. galls..	65,534	62,668	137,928	120,115	203,462	182,783
Spirits and cordials in bottles.....doz..			568	1,943	568	1,943
Wine in casks.....galls..	89,121	40,116	103,909	50,450	193,030	90,566
Wine in bottles.....doz..	664	6,317	2,306	10,370	2,970	16,687
Total.....		109,101		182,878		291,979
66. Wood, and manufactures of.....		50,084		66,811		116,895
67. Wool, sheep, goats' and camels' hair, and manufactures of:						
Raw and fleece.....lbs..	289,872	102,774	328,715	91,808	618,587	194,582
Cloths and cashmeres.....lbs..	5,995	5,900	7,903	8,605	13,898	14,505
Waste, or shoddy.....lbs..						
Shawls.....lbs..				631		631
Blankets.....lbs..	22,792	9,144	367	221	23,159	9,365
Dress goods.....yds..	47,784	10,537	7,556	4,295	55,340	14,832
Manufactures not specified.....		69,450		34,842		104,292
Total.....		197,805		140,402		338,207
68. Zinc, and manufactures of, zinc, spelter, or teutenegue:						
In blocks or pigs.....lbs..						
In sheets.....lbs..	21,530	2,472	6,770	702	28,300	3,174
Total.....	21,530	2,472	6,770	702	28,300	3,174
69. All articles not enumerated.....		2,291,704		4,630,160		7,377,193
Total dutiable.....		5,237,178		9,016,056		14,708,563
Total free of duty.....		2,726,220		3,796,197		6,522,417
Total foreign re-exports.....		7,963,398		12,812,253		21,230,980
From warehouse.....		4,697,411		8,260,814		13,413,554
Not from warehouse.....		3,265,987		4,551,439		7,817,426

No. 20.—*Summary statement from returns of collectors of customs of foreign commodities imported into the United States during the twelve months ended June 30, 1867, corrected to September 15, 1867—declared quantities and values.*

[NOTE.—This statement is taken from the records before they are balanced, and both in detail and total will probably differ somewhat, though not materially, from the statement to be published in the Annual Report on Commerce and Navigation.]

Commodities: monthly classification of 1866-'67.	Six months ended Dec. 31, 1866. Quarterly classification condensed to monthly classification.		Six months ended June 30, 1867. Monthly classification.		Fiscal year ended June 30, 1867.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
<i>Free of duty.</i>						
1. Articles for the use of the United States.....		\$32, 673		\$12, 518		\$45, 191
2. Articles in a crude state used in dyeing and tanning.....		22, 418		182, 884		205, 302
3. Bolting cloths.....		55, 255		66, 547		121, 802
4. Cochineal.....lbs.	658, 301	532, 432	409, 401	362, 508	1, 067, 702	894, 940
5. Dyewood, in sticks.....cwt.	512, 158	389, 065	481, 679	359, 376	993, 837	748, 441
6. Gold and silver:						
Gold bullion.....		1, 254, 688		374, 820		1, 629, 508
Silver bullion.....		55, 940		59, 656		115, 596
Gold coin.....		12, 618, 716		2, 436, 611		15, 055, 327
Silver coin.....		3, 396, 899		2, 111, 015		5, 507, 914
Total.....		17, 326, 243		4, 982, 102		22, 308, 345
7. Gypsum, or plaster of Paris, unground.....cwt.	1, 069, 535	56, 647	592, 220	34, 982	1, 661, 755	91, 629
8. Horseshair, used for weaving, cleaned or uncleaned, drawn or undrawn.....lbs.	1, 645, 687	285, 852	1, 960, 490	357, 069	3, 606, 177	642, 921
9. Indigo.....lbs.	579, 616	371, 279	484, 534	443, 354	1, 064, 150	814, 633
10. Madder, ground or prepared.....lbs.	2, 515, 963	183, 178	4, 588, 016	335, 711	7, 103, 979	528, 889
11. Madder, root.....	1, 344	169	214, 634	21, 230	215, 978	21, 399
12. Rags of cotton or linen for the manufacture of paper.....lbs.	26, 217, 473	1, 095, 466	37, 795, 390	1, 544, 433	64, 012, 863	2, 639, 899
13. Silk, raw, or as reeled from the cocoon.....lbs.	177, 553	903, 800	314, 367	1, 541, 502	491, 920	2, 445, 382
14. Guano.....tons	39, 596	723, 186	41, 567	979, 302	81, 163	1, 707, 488
15. Wood, all cabinet, unmanufactured.....		277, 388		403, 206		680, 594
16. All other articles.....		3, 487, 080		2, 085, 973		5, 573, 053
Total free of duty.....		25, 752, 131		13, 712, 777		39, 464, 908
<i>Dutiable.</i>						
17. Articles, the growth, produce, and manufacture of the United States, brought back.....		315		1, 528		1, 843
18. Argols, or crude tartar.....lbs.	840, 405	124, 824	965, 891	141, 838	1, 806, 296	266, 662
19. Brass, and manufactures of.....		116, 858		108, 071		224, 929
20. Books, pamphlets, maps and engravings, and other publications.....		708, 651		605, 999		1, 314, 650
21. Chicory, ground or prepared.....lbs.	953, 613	32, 155	1, 403, 584	39, 029	2, 357, 197	71, 184

22. Chloride of lime, or bleaching powder.....	lbs..	10,483,140	326,710	14,095,739	452,301	24,578,879	779,011
23. Clothing of all kinds, cut and sewed together.....			1,188,714		175,351		1,364,065
24. Clothing, articles of wear not elsewhere specified.....			5,859,577		761,792		6,621,369
25. Coal, bituminous.....	tons..	395,008	1,020,517	165,809	431,371	560,817	1,451,888
26. Cocoa.....	lbs..	1,515,390	220,567	1,732,775	222,741	3,248,165	443,308
27. Coffee.....	lbs..	76,526,294	8,684,178	106,803,188	11,858,707	183,329,482	20,542,885
28. Copper, and manufactures of.....			639,066		541,918		1,180,984
29. Cables, cordage, and twines of all kinds.....			760,187		53,556		813,743
30. Cotton, raw.....	lbs..	496,901	98,320	664,195	100,195	1,161,096	198,515
31. Manufactures of cotton:							
Bleached and unbleached.....	sq. yds		1,871,790		1,985,689		3,857,479
Printed, painted, or colored.....	do.		2,108,023		3,926,807		6,034,830
Jeans, denims, drillings, &c.....	do.	4,589,008	462,970	3,014,354	635,951	7,603,362	1,068,921
Manufactures not specified.....			4,247,698		8,528,600		12,776,298
Total.....			8,690,481		15,047,047		23,737,528
32. Cutch, or catechu, terra japonica.....	lbs..	1,710,538	80,581	368,115	17,703	2,078,653	98,284
33. Drugs and dyes not specified.....			2,666,427		2,837,692		5,504,119
34. Earthen, stone, or China ware.....			2,548,794		2,782,538		5,331,382
35. Fancy goods, invoiced by dozens, gross, or hundred.....			1,737,569		1,809,132		3,546,701
36. Fish, dried, smoked, preserved, or pickled.....			1,361,742		759,694		2,121,436
37. Flax.....	tons..	1,022	339,679	726	289,316	1,748	628,395
38. Manufactures of flax:							
By the yard.....	sq. yds.		10,731,988		6,179,262		16,911,250
Other manufactures.....			475,761		2,147,414		2,623,175
Total.....			11,207,749		8,326,676		19,534,425
39. Glass and manufactures of:							
Cylinder, crown, or common window.....	lbs..	16,830,641	579,051	22,949,009	939,251	39,779,650	1,518,302
Cylinder and crown, polished.....	sq. feet.	159,116	12,594	991,121	71,343	1,151,237	83,937
Fluted, rolled, or rough plate.....	do.	649,963	29,266	454,922	83,133	1,104,885	112,999
Cast polished plate, not silvered.....	do.	587,463	244,653	760,712	289,574	1,348,175	534,227
Cast polished plate, silvered.....	do.	1,188,070	348,580	532,408	179,339	1,720,478	527,919
Manufactures not specified.....			688,973		491,706		1,180,679
Total.....			1,903,717		2,054,346		3,958,063
40. Gums.....	lbs..	3,727,188	609,497	4,218,257	602,233	7,945,445	1,211,730
41. Gunpowder.....	lbs..	2,336	527	1,665	252	4,001	779
42. Hemp and manufactures of:							
Raw.....	tons..	7,761	1,001,739	11,666	1,583,921	19,427	2,585,660
Manufactures of, by yards.....	yds..	156,549	137,501	674,252	122,587	830,801	260,086
Other manufactures of.....			19,508		179,870		199,378
Total.....			1,158,748		1,886,378		3,045,126
43. Hides and skins.....			3,568,921		7,024,645		10,593,566

Summary statement of foreign commodities imported, &c.—Continued.

Commodities.	Six months ended Dec. 31, 1866.		Six months ended June 30, 1867.		Fiscal year ended June 30, 1867.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
44. Jute and other grasses, and cocoa fibre, and manufactures of:						
Raw.....tons.....	4, 274	\$267, 250	4, 411	\$258, 373	8, 683	\$525, 623
Manufactures of, by yards.....yds.....	943, 882	188, 842	323, 718	42, 752	1, 267, 600	231, 594
Gunny cloth and gunny bags, and other manufactures of, used for bagging.....lbs.....	23, 967 416	919, 968	26, 482, 588	1, 043, 567	50, 450, 004	1, 963, 535
Other manufactures.....		488, 526		605, 373		1, 093, 899
Total.....		1, 864, 586		1, 950, 065		3, 814, 651
45. India-rubber:						
Unmanufactured.....		1, 043, 730		1, 307, 866		2, 351, 596
Manufactures of.....		323, 554		199, 852		523, 406
Total.....		1, 367, 284		1, 507, 718		2, 875, 002
46. Iron and steel, and manufactures of:						
Pig iron.....tons.....	56, 821	978, 981	1, 403, 920	1, 121, 898	1, 460, 741	2, 100, 879
Bar iron.....tons.....	36, 696	1, 804, 286	686 200	1, 568, 917	722, 896	3, 373, 203
Boiler iron.....lbs.....	447, 554	15, 117	767 483	30, 856	1, 215, 037	45, 973
Band, hoop, and scroll iron.....lbs.....	13, 308, 125	297, 188	18, 863, 062	408, 840	32, 171, 187	766, 028
Railroad iron.....tons.....	34, 941	1, 250, 364	79, 742	2, 104, 948	114, 683	3, 355, 312
Sheet iron.....lbs.....	21, 582, 102	767, 840	15, 951, 131	464, 761	37, 533, 233	1, 232, 601
Anchors, cables, and chains of all kinds.....lbs.....	8, 011, 319	318, 455	7, 641, 566	292, 864	15, 652, 885	611, 319
Manufactures not specified.....		1, 917, 244		2, 018, 166		3, 935, 410
Steel and manufactures of.....		5, 042, 124		4, 958, 012		10, 000, 136
Total.....		12, 391, 599		12, 969, 262		25, 360, 861
47. Jewelry and other manufactures of gold and silver.....		1, 547, 396		274, 069		1, 821, 465
48. Lead, and manufactures of:						
Pigs, bars, and old.....lbs.....	29, 442, 052	1, 265, 945	33, 838, 018	1, 505, 758	63, 280, 070	2, 771, 703
Manufactures of.....		11, 936		57, 752		69, 688
Total.....		1, 277, 881		1, 563, 510		2, 841, 391
49. Opium.....lbs.....	83, 267	323, 853	112, 107	575, 399	195, 374	899, 252
50. Paints:						
White and red lead, and litharge.....lbs.....	3, 968, 186	259, 219	2, 831, 734	238, 949	6, 799, 920	498, 168
Whiting and Paris white.....lbs.....	4, 249, 522	21, 515	4, 203, 284	24, 327	8, 452, 806	45, 842

All other paints and painters' colors.....		335,990		276,644		612,634
Total.....		616,724		539,920		1,156,644
51. Printing paper.....				181,464		181,464
52. Paper, and other manufactures of.....		1,026,579		840,788		1,867,367
53. Precious stones.....		738,142		572,850		1,310,992
54. Perfumery.....		187,469		155,021		342,490
55. Saltpetre, (nitrate of potash).....lbs..	4,321,023	151,401	4,889,422	125,228	9,210,445	276,629
56. Salt.....lbs..	250,908,656	491,983	225,328,526	518,150	476,237,182	1,010,133
57. Silk, and manufactures of:						
Dress and piece goods.....yds..		4,672,815		3,128,163		7,800,978
Manufactures not specified.....		5,899,950		4,952,930		10,852,880
Total.....		10,572,765		8,081,093		18,653,858
58. Soda:						
Carbonate and bi-carbonate of.....lbs..	10,640,478	450,518	15,334,901	578,529	25,975,379	1,029,047
Caustic.....lbs..	6,948,051	280,463	7,235,487	279,499	14,183,538	559,962
Ash.....lbs..	57,566,954	1,259,087	59,389,403	1,399,504	116,956,357	2,658,591
Sal.....lbs..	9,579,800	135,567	8,760,161	134,094	18,339,961	269,661
Total.....	84,735,283	2,125,635	90,719,952	2,391,626	175,455,235	4,517,261
59. Spices of all kinds.....lbs..	5,241,040	423,188	6,957,884	472,693	12,198,924	895,881
60. Sugar and molasses:						
Brown.....lbs..	340,975,705	14,731,057	542,376,216	21,013,324	883,351,921	35,744,381
Loaf, and other refined.....lbs..	26,644	2,286	164,868	14,641	191,512	16,927
Molasses.....galls..	16,611,672	3,209,776	39,672,679	8,204,136	56,284,351	11,413,912
Melado, and sirup of sugar cane.....lbs..	471,816	8,896	1,057,648	24,298	1,529,464	33,194
Candy.....lbs..		13,155		405		13,560
Total.....		17,965,170		29,256,804		47,221,974
61. Sulphur or brimstone, crude or refined.....tons..	6,464	175,504	15,981	430,192	22,445	605,696
62. Tea.....lbs..	7,796,179	2,496,853	32,278,745	9,738,630	40,074,924	12,235,483
63. Tin, and manufactures of:						
In bars, blocks, or pigs.....cwt..	37,906	700,736	37,421	429,927	75,327	1,130,663
In plates.....cwt..	533,177	3,442,581	443,382	2,818,473	976,559	6,261,054
Manufactures of.....		25,432		107,132		132,564
Total.....		4,168,749		3,355,532		7,524,281
64. Tobacco, and manufactures of:						
Leaf.....lbs..	1,750,737	421,251	1,406,366	417,100	3,157,103	838,351
Cigars.....lbs..	343,005	635,705	405,065	698,756	748,070	1,334,461
Snuff, and manufactures not specified.....lbs..	154,609	16,046	27,779	7,749	182,388	23,795
Total.....	2,248,351	1,073,002	1,839,210	1,123,605	4,087,561	2,196,607

Summary statement of foreign commodities imported, &c.—Continued.

Commodities.	Six months ended Dec. 31, 1866.		Six months ended June 30, 1867.		Fiscal year ended June 30, 1867.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
65. Wines, spirits, and cordials:						
Spirits and cordials in casks..... pf. galls.	719, 464	\$754, 566	621, 090	\$623, 609	1, 340, 554	\$1, 378, 175
Spirits and cordials in bottles..... doz.			12, 062	41, 730	12, 062	41, 730
Wine in casks..... galls.	4, 623, 309	1, 846, 494	3, 019, 163	1, 170, 395	7, 642, 472	3, 016, 889
Wine in bottles..... doz.	67, 973	551, 482	145, 275	857, 749	213, 248	1, 409, 231
Total.....		3, 152, 542		2, 693, 483		5, 846, 025
66. Wood, and manufactures of.....		5, 111, 000		1, 893, 859		7, 004, 859
67. Wool, sheep, goats' and camels' hair, and manufactures of:						
Raw and fleece..... lbs.	12, 786, 016	2, 088, 664	20, 696, 139	3, 476, 615	33, 482, 155	5, 565, 279
Cloths and cassimeres..... lbs.	5, 769, 975	7, 270, 683	3, 554, 893	4, 617, 888	9, 324, 868	11, 888, 571
Waste, or shoddy..... lbs.	3, 070, 784	298, 800	2, 032, 935	227, 977	5, 103, 719	526, 777
Shawls.....		18, 199		873, 628		891, 827
Blankets..... yds.	741, 140	209, 148	70, 863	31, 403	812, 003	240, 551
Dress goods..... yds.	35, 002, 885	10, 976, 772	25, 004, 395	7, 388, 517	60, 007, 280	18, 365, 289
Manufactures not specified.....		8, 835, 043		5, 028, 417		13, 863, 460
Total.....		29, 697, 309		21, 644, 445		51, 341, 754
68. Zinc, and manufactures of zinc, spelter, or teutenegue:						
In blocks or pigs..... lbs.	4, 140, 849	187, 445	1, 003, 226	46, 158	5, 144, 075	233, 603
In sheets..... lbs.	4, 552, 992	278, 461	2, 242, 680	135, 633	6, 795, 672	414, 094
Total.....		8, 693, 841		3, 245, 906		11, 939, 747
69. All articles not enumerated.....		29, 000, 040		26, 732, 087		55, 732, 127
Total paying duty.....		184, 067, 031		188, 701, 383		372, 768, 414
Total free of duty.....		25, 752, 131		13, 712, 777		39, 464, 908
Total imports.....		209, 819, 162		202, 414, 160		412, 233, 322
Entered for consumption.....				108, 337, 221		
Entered for warehouse.....				94, 076, 939		

No. 21.—Statement exhibiting the tonnage of American and foreign vessels which entered and cleared at each district of the United States, from and to foreign countries, during the fiscal year ended June 30, 1867.

Districts.	ENTERED—			CLEARED—		
	American vessels.	Foreign vessels.	Total.	American vessels.	Foreign vessels.	Total.
	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
Passamaquoddy	118,403	8,559	126,962	126,080	9,859	135,939
Machias	1,298	50	1,348	20,767	4,464	25,231
Frenchman's bay				4,249	195	4,444
Castine	2,140	1,499	3,639	966	958	1,924
Waldoborough	536	421	957	5,144	242	5,386
Wiscasset				874		874
Bath	4,623	2,221	6,854	6,995	2,367	9,362
Portland and Falmouth	49,763	97,964	147,729	83,387	110,654	199,041
Belfast	659	1,067	1,726	3,817	2,383	6,200
Kennebunk				348		348
Bangor	1,776	4,879	6,655	15,126	8,956	24,082
Portsmouth	371	3,949	4,320	2,643	4,341	6,984
Vermont	1,443	5,070	6,513	2,659	74,186	76,845
Newburyport	2,453	2,145	4,598	3,319	2,139	5,458
Gloucester	4,603	10,086	14,689	3,772	9,880	13,652
Salem and Beverly	2,777	11,425	14,202	2,752	10,849	13,601
Marblehead		3,084	3,084	303	2,834	3,137
Boston and Charlestown	216,535	515,395	731,930	204,282	485,509	689,791
Plymouth		650	650		650	650
Fall river	496	1,487	1,983	617	1,291	1,908
Barnstable	1,816	737	2,543	370		1,097
New Bedford	14,745	8,264	23,009	15,595	7,694	23,289
Edgartown	7,822	3,565	11,387	1,706		1,706
Nantucket	107		107	115		115
Providence	4,709	26,155	30,864	4,222	24,492	28,714
Bristol and Warren	1,817		1,817	1,934		1,934
Newport	1,079	1,501	2,580	1,606	1,501	3,107
Middletown	341	781	1,122		777	777
New London	4,363	1,813	6,176	2,627	1,760	4,387
New Haven	10,347	9,706	20,053	7,954	6,080	14,034
Fairfield	396	6,847	7,243	261	6,203	6,464
Stonington	103		103			
Genesee	6,607	95,150	101,757	67,746	94,220	161,966
Oswego	225,575	393,530	619,105	194,631	386,418	581,049
Niagara	63,060	48,369	111,429	2,059	46,519	48,578
Buffalo creek	362,733	94,576	457,309	363,848	96,191	460,039
Oswegatchie	8,844	18,736	27,580	11,107	18,399	29,506
Champlain	41,104	153,006	194,110	31,817	79,742	111,559
Cape Vincent	190,668	81,717	272,385	191,168	81,547	272,715
Dunkirk		1,039	1,039		971	971
Sag Harbor	273		273	362		362
New York	974,925	1,779,077	2,754,005	840,626	1,798,836	2,639,462
Newark	521	2,659	3,180		2,659	2,659
Perth Amboy				1,874		3,413
Philadelphia	153,921	132,814	286,735	131,309	164,207	295,516
Erie	7,143	22,799	29,942	1,837	23,361	25,198
Delaware		774	774	196	556	752
Baltimore	119,190	84,428	203,618	83,768	92,753	176,521
Georgetown, D. C.		227	227		172	172
Richmond		3,227	3,227	124	3,239	3,363
Norfolk and Portsmouth	15,614	7,303	22,917	6,676	16,325	23,001
Alexandria	231		231			
Albemarle				94		94
Pamlico	422		422	293		293
Beaufort, N. C.		142	142	209	360	569
Wilmington	3,521	5,207	8,728	9,019	9,340	18,359
Charleston	11,794	17,283	29,077	25,880	17,075	42,955
Beaufort, S. C.				395		395
Georgetown, S. C.	1,384	299	1,683	3,874	1,019	4,893
Savannah	10,932	29,050	39,982	35,427	35,990	71,417
Mobile	8,993	38,584	47,577	35,631	41,113	76,744
Pensacola	3,717	20,789	24,506	11,298	32,652	43,950
Key West	16,862	3,462	20,324	18,851	2,680	21,531
St. Mark's	180		180	1,341		1,341
St. John's	742	208	1,010	5,491	1,657	7,148
Appalachicola	1,663	1,229	2,892	3,237	650	3,887
Fernandina	1,554	283	1,837	3,597	2,310	5,907
New Orleans	108,678	145,051	253,729	204,918	163,295	368,213
Galveston	6,249	13,518	19,767	16,942	14,535	31,477
Brazos de Santiago	309	749	1,058	234	689	923
Saluria	11		11	270		270
Miami	7,191	12,583	19,774	2,732	10,523	13,255

Statement of the tonnage of American and foreign vessels, &c.—Continued.

Districts.	ENTERED—			CLEARED—		
	American vessels.	Foreign vessels.	Total.	American vessels.	Foreign vessels.	Total.
	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>
Sandusky	3,658	607	4,265	2,131	783	2,914
Cuyahoga	44,164	43,359	87,523	16,904	43,582	60,486
Detroit	208,640	134,527	343,167	208,800	134,507	343,307
Michilimackinac	260	13,196	13,456	30	13,320	13,350
Port Huron	30,971	26,377	57,348	26,249	73,189	99,438
Chicago	55,006	43,519	98,525	22,580	46,382	68,962
Milwaukee	52,294	9,818	62,112	3,108	11,258	14,366
Oregon	1,104	3,678	4,782	2,121	3,678	5,799
Puget's Sound	37,474	6,792	44,266	38,795	12,586	51,381
San Francisco	211,346	99,550	310,896	260,413	103,672	364,085
Total	3,455,052	4,318,673	7,773,725	3,419,502	4,465,490	7,884,992

ALEX. DELMAR, *Director.*BUREAU OF STATISTICS,
Treasury Department, November 14, 1867.*No. 22.—Statement exhibiting the tonnage of American and foreign vessels which entered from and cleared to foreign countries, into and from the United States, during the fiscal year ended June 30, 1867.*

Countries.	ENTERED—			CLEARED—		
	American vessels.	Foreign vessels.	Total.	American vessels.	Foreign vessels.	Total.
	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>
Russia on the Baltic and White seas ..	5,599	2,604	8,203	6,303	5,029	11,332
Russia on the Black sea		2,110	2,110			
Asiatic Russia	230		230	1,111		1,111
Russian North American possessions ..	3,167	3,546	6,713	1,709	2,478	4,187
Prussia					4,411	4,411
Sweden and Norway	2,529	11,122	13,651		2,366	2,366
Swedish West Indies		345	345	126	172	298
Denmark		1,833	1,833		770	770
Danish West Indies	5,179	15,561	20,740	9,369	9,305	18,674
Greenland	1,634	1,328	2,962	2,489	1,004	3,493
Hamburg	793	132,540	133,333	1,239	118,741	120,000
Bremen	30,504	209,221	239,725	36,132	24,717	240,869
Holland	3,616	17,981	21,597	7,184	30,631	37,815
Dutch West Indies	7,565	6,891	14,456	5,159	5,071	10,230
Dutch Guiana	896	4,695	5,591	1,572	3,967	5,539
Dutch East Indies	7,847	7,317	15,164	3,601	1,822	5,423
Belgium	13,857	28,311	42,168	26,969	60,754	87,723
England	369,853	190,902	1,560,755	375,900	1,243,733	1,619,633
Scotland	7,124	112,386	119,510	2,332	76,934	79,266
Ireland	1,037	10,364	11,421	13,680	143,383	157,063
Gibraltar		2,292	2,292	10,808	9,732	20,540
Malta				334	643	1,177
Canada	1,310,681	1,198,015	2,508,696	1,149,406	1,255,238	2,404,644
Other British American possessions on the Atlantic	264,901	441,128	706,029	300,897	619,802	920,099
British American possessions on the Pacific	49,933	11,645	61,578	48,232	13,719	61,951
British West Indies	65,762	79,910	145,672	63,127	82,366	145,493
British Honduras	4,881	4,818	9,699	4,277	4,676	8,953
British Guiana	5,968	12,767	18,735	9,985	14,361	24,345
British possessions in Africa	5,196	8,169	13,365	6,065	11,729	17,794
British East Indies	38,456	50,561	89,017	14,156	2,655	16,811
Australia	8,126	25,124	33,250	18,562	34,304	52,866
France on the Atlantic	70,990	77,561	148,571	123,581	90,849	211,430
France on the Mediterranean	6,900	16,510	23,410	25,155	11,464	36,639
French North American possessions ..		1,775	1,775		3,390	3,390
French West Indies	2,781	15,550	18,331	7,585	6,335	13,920
French Guiana	370	881	1,251	783		783
French possessions in Africa	2,128	560	2,688	4,085	1,494	5,579
Spain on the Atlantic	5,285	5,303	10,588	11,759	20,173	31,932
Spain on the Mediterranean	8,297	16,353	24,650	9,902	22,326	32,228
Canary islands	369	427	796	1,643	209	1,852

Statement exhibiting the tonnage of American and foreign vessels, &c.—Cont'd.

Countries.	ENTERED—			CLEARED—		
	American vessels.	Foreign vessels.	Total.	American vessels.	Foreign vessels.	Total.
	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>
Philippine islands	14,887	11,890	26,767	1,277	252	1,529
Cuba.....	533,504	211,846	745,350	476,793	103,946	580,739
Porto Rico.....	34,086	33,791	67,877	27,964	11,386	39,350
Portugal.....	1,438	6,884	8,322	1,920	8,010	9,930
Madeira.....	545	123	668		130	130
Azores.....	330	2,932	3,312	1,169	3,989	5,158
Cape de Verde islands.....	1,428	2,340	3,768	1,047	1,843	2,890
Italy.....	12,413	18,990	31,403	5,794	23,838	29,632
Sicily.....	40,438	45,558	85,996	6,171	2,681	8,852
Austria.....		5,431	5,431	769	2,246	3,015
Greece.....		2,436	2,436	375		375
Ionian islands.....		149	149			
Turkey in Europe.....	375	402	777	735	506	1,241
Turkey in Asia.....	1,163	1,311	2,474	2,050	1,628	3,678
Egypt.....				282	140	422
Liberia.....	1,374		1,374	3,539	515	4,054
Other ports in Africa.....	3,977	2,559	6,536	4,207	1,312	5,519
Hayti.....	12,399	14,929	27,328	15,756	17,842	33,598
San Domingo.....	3,531	3,441	6,972	604	743	1,347
México.....	52,625	28,063	80,688	53,613	26,682	80,295
Nicaragua.....	40,575	2,581	43,156	49,261	2,996	52,257
Costa Rica.....		2,091	2,091		1,649	1,649
United States of Colombia.....	209,055	3,022	212,077	243,485	14,302	257,787
Venezuela.....	3,784	9,796	13,580	2,556	12,149	14,705
Brazil.....	42,510	74,266	116,776	52,043	30,714	82,757
Uruguay.....	2,115	6,981	9,096	16,141	16,399	32,540
Buenos Ayres or Argentine Republic.....	13,758	13,834	27,592	20,304	22,499	42,803
Chili.....	2,742	6,245	8,987	11,413	5,754	17,167
Peru.....	49,147	15,532	64,679	14,287	8,268	22,555
Bolivia.....	1,765		1,765	2,622		2,622
Ecuador.....				510		510
Hawaiian islands.....	15,688	8,325	24,013	17,242	7,014	24,256
Other islands of the Pacific.....	1,225	1,129	2,354	4,330	1,146	5,476
China.....	26,176	41,674	67,850	43,773	16,108	59,881
Japan.....	3,256	11,596	14,852	16,578	3,495	20,073
Other ports in Asia.....	371		371			
Whale fisheries.....	15,868	90	15,958	19,626		19,626
Total.....	3,455,052	4,318,673	7,773,725	3,419,502	4,465,490	7,884,992

BUREAU OF STATISTICS,
Treasury Department, November 14, 1867.

ALEX. DELMAR, Director.

No. 23.—*Monthly summary of warehouse transactions from 1847 to 1866, inclusive, from the reports of the Secretary of the Treasury and the Commissioner of Customs, and for 1867 from the records of the Bureau of Statistics, (000's omitted.)*

[NOTE.—The total in warehouse at the beginning of the month, with the amount received during the month, less the amount withdrawn during the same period, should agree with the total in warehouse as shown at the foot of each monthly table. In many instances throughout the following tables previous to the year 1867, and notably in 1856, 1857, and 1858, this is not the case. No explanation of these discrepancies having been furnished at the time, and none being attainable now, the figures can only be given as they were originally published in the back numbers of the finance reports.]

Merchandise in warehouse last day of September, 1847, \$3,618, (762.) No other information furnished.

Merchandise in warehouse last day of December, 1848, \$7,301, (246.) No other information furnished.

Merchandise.	July, 1856.		August, 1856.		September, 1856.		October, 1856.		November, 1856.		December, 1856.	
	Amount.	Duty accruing.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.
In warehouse on the first day of each month	\$21,354	\$7,150	\$23,333	\$7,978	\$23,983	\$8,198	\$22,703	\$7,714	\$20,879	\$7,243	\$21,946	\$7,381
Received from foreign ports	7,050	2,286	6,562	2,018	5,026	1,408	4,570	1,716	4,098	1,258	5,221	1,588
Received from other districts	698	231	598	203	1,045	338	637	222	665	217	585	186
Total	29,103	9,669	30,494	10,200	30,055	9,945	27,911	9,653	25,643	8,718	27,753	9,156
Withdrawn for consumption	4,018	1,280	4,200	1,330	5,973	1,922	5,534	1,907	2,953	1,022	3,509	1,055
Withdrawn for transportation	951	304	730	257	635	216	651	225	453	156	564	176
Withdrawn for exportation	721	190	968	247	1,089	267	944	279	769	203	720	168
Total	5,691	1,775	5,898	1,835	7,698	2,406	7,130	2,412	4,176	1,381	4,793	1,399
In warehouse at the close of each month	23,333	7,978	23,983	8,198	22,703	7,714	20,879	7,243	21,946	7,381	23,336	7,782

Merchandise.	January, 1857.		February, 1857.		March, 1857.		April, 1857.		May, 1857.		June, 1857.	
	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.
In warehouse on the first day of each month	\$23,336	\$7,782	\$21,776	\$7,169	\$22,775	\$6,488	\$25,074	\$8,402	\$30,884	\$9,905	\$42,157	\$13,338
Received from foreign ports	1,330	833	6,448	1,871	3,036	868	11,472	3,193	17,339	4,937	17,760	4,891
Received from other districts	442	128	264	83	859	258	1,947	370	1,280	379	1,264	356
Total	25,108	8,743	28,489	9,124	26,672	7,615	37,894	11,966	49,504	15,223	61,182	18,586
Withdrawn for consumption	4,583	1,471	4,240	1,228	1,920	585	4,611	1,885	3,979	1,158	1,852	514
Withdrawn for transportation	388	137	537	162	153	153	1,049	273	2,141	599	1,393	268
Withdrawn for exportation	604	149	1,457	347	2,173	506	1,175	284	1,304	330	1,124	271
Total	5,576	1,757	6,236	1,738	4,779	1,245	6,836	1,944	7,424	2,088	4,370	1,054
In warehouse at the close of each month	21,776	7,169	22,775	6,488	25,074	8,402	30,884	9,905	42,157	13,338	56,487	16,956

Monthly summary of warehouse transactions, &c.—Continued.

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Merchandise.	July, 1857.		August, 1857.		September, 1857.		October, 1857.		November, 1857.		December, 1857.	
	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.
In warehouse on the first day of each month	\$56,487	\$16,956	\$48,889	\$15,604	\$45,069	\$14,629	\$45,694	\$14,381	\$41,980	\$11,551	\$43,449	\$11,308
Received from foreign ports	9,878	2,202	6,079	1,342	8,112	1,712	10,528	1,937	9,294	1,645	5,641	1,039
Received from other districts	1,561	383	937	249	627	174	721	181	655	143	641	149
Total	67,927	19,542	55,905	17,195	53,810	16,516	56,944	16,499	51,929	13,340	49,733	12,497
Withdrawn for consumption	16,433	3,167	8,963	1,931	5,244	1,213	4,087	963	5,574	1,250	6,389	1,316
Withdrawn for transportation	1,324	361	798	220	917	240	844	196	754	175	793	182
Withdrawn for exportation	1,155	297	1,082	263	1,512	376	2,089	550	1,894	410	1,970	392
Total	18,913	3,825	10,845	2,415	7,675	1,829	7,021	1,711	8,224	1,836	9,153	1,891
In warehouse at the close of each month	48,889	15,604	45,069	14,629	45,694	14,381	41,980	11,551	43,449	11,308	40,388	10,359

Merchandise.	January, 1858.		February, 1858.		March, 1858.		April, 1858.		May, 1858.		June, 1858.	
	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.
In warehouse on the first day of each month	\$40,388	\$10,359	\$36,158	\$9,401	\$30,401	\$8,146	\$27,145	\$7,401	\$24,872	\$6,853	\$23,940	\$6,744
Received from foreign ports	3,605	705	2,165	456	3,819	773	3,347	733	4,081	926	3,954	866
Received from other districts	378	80	378	94	468	110	527	121	354	83	350	87
Total	44,372	11,145	38,703	9,952	34,689	9,030	31,020	8,255	29,308	7,863	28,245	7,698
Withdrawn for consumption	7,150	1,378	7,159	1,416	6,865	1,392	5,143	1,045	4,429	940	4,012	888
Withdrawn for transportation	485	117	511	123	708	172	535	128	371	89	670	167
Withdrawn for exportation	567	134	597	146	832	181	899	175	479	109	693	163
Total	8,203	1,630	8,267	1,687	8,406	1,745	6,578	1,348	5,340	1,138	5,376	1,220
In warehouse at the close of each month	36,158	9,401	30,401	8,146	27,145	7,401	24,872	6,853	23,940	6,744	22,820	6,434

Monthly summary of warehouse transactions, &c.—Continued.

Merchandise.	July, 1858.		August, 1858.		September, 1858.		October, 1858.		November, 1858.		December, 1858.	
	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.
In warehouse on the first day of each month	\$22,848	\$6,412	\$21,661	\$6,089	\$19,917	\$5,676	\$19,233	\$5,454	\$17,857	\$5,068	\$15,667	\$4,532
Received from foreign ports	4,590	1,053	3,735	849	4,430	975	3,499	742	2,431	517	2,795	573
Received from other districts	345	89	399	104	403	102	223	57	254	61	435	103
Total	27,784	7,555	25,795	7,043	24,751	6,755	22,956	6,254	20,544	5,647	18,899	5,208
Withdrawn for consumption	5,237	1,248	5,143	1,192	4,466	1,066	4,031	940	3,796	876	2,845	675
Withdrawn for transportation	338	90	330	86	492	121	409	107	466	96	382	109
Withdrawn for exportation	546	126	404	88	559	113	657	138	674	142	406	78
Total	6,123	1,465	5,878	1,366	5,518	1,300	5,098	1,186	4,876	1,114	3,634	864
In warehouse at the close of each month	21,661	6,089	19,917	5,676	19,233	5,454	17,857	5,068	15,667	4,532	15,265	4,344

Merchandise.	January, 1859.		February, 1859.		March, 1859.		April, 1859.		May, 1859.		June, 1859.	
	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.
In warehouse on the first day of each month	\$15,265	\$4,344	\$13,606	\$3,956	\$12,248	\$3,632	\$12,881	\$3,773	\$15,569	\$4,387	\$18,545	\$5,079
Received from foreign ports	2,192	479	2,386	507	4,781	1,073	6,287	1,444	6,996	1,624	8,319	1,916
Received from other districts	197	48	277	63	332	76	530	120	307	70	258	60
Total	17,654	4,873	16,271	4,527	17,362	4,782	19,699	5,338	22,873	6,082	27,123	7,056
Withdrawn for consumption	3,332	770	3,388	759	3,186	719	2,914	679	3,028	708	3,850	906
Withdrawn for transportation	252	59	252	60	556	134	379	93	428	101	578	140
Withdrawn for exportation	462	87	382	74	737	155	836	178	871	193	454	86
Total	4,047	917	4,022	894	4,480	1,009	4,130	951	4,327	1,002	4,882	1,133
In warehouse at the close of each month	13,606	3,956	12,248	3,632	12,881	3,773	15,569	4,387	18,545	5,079	22,241	5,923

Monthly summary of warehouse transactions, &c.—Continued.

Merchandise.	July, 1859.		August, 1859.		September, 1859.		October, 1859.		November, 1859.		December, 1859.	
	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.
In warehouse on the first day of each month	\$22,488	\$5,986	\$23,885	\$6,285	\$22,649	\$5,971	\$20,396	\$5,415	\$17,911	\$4,799	\$18,089	\$4,717
Received from foreign ports.....	6,240	1,402	4,854	1,046	3,526	732	3,351	687	4,596	873	5,345	1,123
Received from other districts.....	387	90	305	75	330	72	421	94	554	107	287	61
Total.....	29,115	7,478	29,044	7,406	26,505	6,775	24,168	6,196	23,061	5,779	23,721	5,901
Withdrawn for consumption.....	4,305	983	4,924	1,103	4,773	1,082	4,686	1,075	3,656	814	3,538	777
Withdrawn for transportation.....	447	110	464	112	619	145	773	186	457	108	698	156
Withdrawn for exportation.....	477	101	1,006	218	717	133	797	136	858	140	634	86
Total.....	5,229	1,194	6,394	1,433	6,109	1,360	6,256	1,397	4,971	1,062	4,870	1,019
In warehouse at the close of each month.....	23,885	6,285	22,649	5,971	20,396	5,415	17,911	4,799	18,089	4,717	18,850	4,881

Merchandise.	January, 1860.		February, 1860.		March, 1860.		April, 1860.		May, 1860.		June, 1860.	
	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.
In warehouse on the first day of each month.....	\$18,850	\$4,881	\$18,589	\$4,710	\$16,817	\$4,335	\$18,242	\$4,734	\$18,765	\$4,789	\$20,804	\$5,287
Received from foreign ports.....	4,613	877	2,774	565	6,032	1,392	6,064	1,366	6,956	1,579	6,461	1,488
Received from other districts.....	296	64	284	69	379	80	360	76	492	116	507	111
Total.....	23,759	5,822	21,647	5,344	23,228	5,807	24,666	6,176	26,213	6,484	27,772	6,886
Withdrawn for consumption.....	4,426	952	3,763	829	3,898	852	4,896	1,175	4,222	942	3,947	882
Withdrawn for transportation.....	460	105	463	101	572	121	454	107	561	130	652	153
Withdrawn for exportation.....	283	54	603	77	585	99	551	105	625	125	1,095	210
Total.....	5,169	1,111	4,829	1,007	4,985	1,072	5,901	1,387	5,408	1,197	5,694	1,245
In warehouse at the close of each month.....	18,589	4,710	16,817	4,335	18,242	4,734	18,765	4,789	20,804	5,287	22,077	5,639

Monthly summary of warehouse transactions, &c.—Continued.

Merchandise.	July, 1860.		August, 1860.		September, 1860.		October, 1860.		November, 1860.		December, 1860.	
	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.
In warehouse on the first day of each month	\$22,077	\$5,639	\$23,089	\$5,878	\$24,072	\$6,140	\$22,215	\$5,717	\$21,040	\$5,470	\$23,066	\$5,864
Received from foreign ports	6,899	1,581	6,626	1,513	4,948	1,108	4,610	985	5,555	1,144	10,251	2,034
Received from other districts	350	72	470	106	238	99	610	123	395	74	345	70
Total	29,326	7,292	30,185	7,497	29,258	7,347	27,435	6,825	26,990	6,688	33,662	7,968
Withdrawn for consumption	5,001	1,156	4,824	1,079	5,699	1,299	4,861	1,067	2,618	583	2,096	466
Withdrawn for transportation	548	120	513	18	656	150	623	142	453	98	451	89
Withdrawn for exportation	687	137	776	159	886	181	911	154	849	142	1,371	297
Total	6,236	1,413	6,113	1,256	7,241	1,630	6,395	1,363	3,920	823	3,918	852
In warehouse at the close of each month	23,089	5,878	24,072	6,140	22,215	5,717	21,040	5,470	23,066	5,864	29,744	7,117

Merchandise.	January, 1861.		February, 1861.		March, 1861.		April, 1861.		May, 1861.		June, 1861.	
	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.
In warehouse on the first day of each month	\$29,744	\$7,117	\$36,212	\$8,377	\$24,083	\$7,864	\$30,058	\$7,002	\$31,010	\$7,067	\$35,224	\$8,098
Received from foreign ports	11,170	2,258	5,989	1,175	4,201	867	5,687	1,250	8,177	1,903	4,514	1,825
Received from other districts	536	110	385	76	242	43	276	50	222	56	146	43
Total	41,450	9,485	42,586	9,628	28,526	8,774	36,021	8,302	39,409	9,026	39,884	9,966
Withdrawn for consumption	3,875	830	7,462	1,569	7,460	1,561	3,581	948	2,653	590	2,721	617
Withdrawn for transportation	559	117	270	44	212	41	216	48	141	35	103	25
Withdrawn for exportation	803	160	752	145	788	170	1,211	240	1,338	294	589	132
Total	5,237	1,107	8,484	1,758	8,460	1,772	5,008	1,236	4,132	919	3,413	774
In warehouse at the close of each month	36,212	8,377	34,083	7,864	30,058	7,002	31,010	7,067	35,224	8,098	36,470	8,491

Monthly summary of warehouse transactions, &c.—Continued.

Merchandise.	July, 1861.		August, 1861.		September, 1861.		October, 1861.		November, 1861.		December, 1861.	
	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.
In warehouse on the first day of each month	*\$31,769	\$7,275	\$23,860	\$5,822	\$23,453	\$5,891	\$21,271	\$5,521	\$20,104	\$5,467	\$19,902	\$5,809
Received from foreign ports	2,493	698	3,234	948	1,974	693	2,666	921	2,915	1,209	2,864	1,085
Received from other districts	139	40	134	33	221	76	248	76	318	85	203	63
Total	34,401	8,013	27,228	6,803	25,648	6,660	24,185	6,518	23,337	6,761	22,969	6,957
Withdrawn for consumption	9,934	2,053	3,176	760	3,625	894	3,211	796	2,696	732	5,333	1,642
Withdrawn for transportation	186	52	279	82	247	78	285	81	239	72	295	74
Withdrawn for exportation	421	87	319	68	505	166	584	174	499	148	397	136
Total	10,541	2,192	3,774	910	4,377	1,138	4,080	1,051	3,434	952	6,025	1,852
In warehouse at the close of each month	23,860	5,822	23,453	5,891	21,271	5,521	20,104	5,467	19,902	5,809	16,944	5,103

Merchandise.	January, 1862.		February, 1862.		March, 1862.		April, 1862.		May, 1862.		June, 1862.	
	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.
In warehouse on the first day of each month	\$16,944	\$5,103	\$14,800	\$4,946	\$14,346	\$5,187	\$15,958	\$5,735	\$15,069	\$5,702	\$14,971	\$6,039
Received from foreign ports	3,681	1,606	4,356	1,996	6,356	2,512	5,445	2,881	6,238	3,657	5,436	2,778
Received from other districts	156	56	357	110	170	60	318	136	336	168	353	203
Total	20,781	6,765	19,513	7,052	20,872	7,759	21,721	8,752	21,643	9,527	20,760	9,020
Withdrawn for consumption	5,454	1,637	4,451	1,605	3,987	1,621	5,380	2,517	5,271	2,842	6,686	3,164
Withdrawn for transportation	195	67	313	104	259	93	204	83	271	143	185	83
Withdrawn for exportation	330	115	404	156	667	309	1,067	449	1,130	503	912	424
Total	5,979	1,819	5,168	1,865	4,913	2,023	6,651	3,049	6,672	3,488	7,783	3,671
In warehouse at the close of each month	14,800	4,946	14,346	5,187	15,958	5,735	15,069	5,702	14,971	6,039	12,977	5,348

* Returns from insurrectionary ports not included from June, 1861, to beginning of calendar year 1867.

Monthly summary of warehouse transactions, &c.—Continued.

Merchandise.	July, 1862.		August, 1862.		September, 1862.		October, 1862.		November, 1862.		December, 1862.	
	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.
In warehouse on the first day of each month	\$12,977	\$5,348	\$9,224	\$4,167	\$9,657	\$4,471	\$11,618	\$5,624	\$11,782	\$4,712	\$10,990	\$4,336
Received from foreign ports	5,426	2,653	3,983	2,137	6,056	3,180	4,903	2,220	2,535	1,200	5,261	2,662
Received from other districts	343	142	259	108	363	193	336	176	288	116	280	92
Total	18,746	8,153	13,466	6,412	16,076	7,844	16,857	8,020	14,605	6,028	16,531	7,090
Withdrawn for consumption	8,494	3,560	3,019	1,354	3,434	1,714	4,044	2,848	2,390	1,043	1,632	662
Withdrawn for transportation	380	172	376	389	278	158	255	117	208	82	386	91
Withdrawn for exportation	648	254	413	196	745	347	775	343	1,017	566	594	333
Total	9,522	3,986	3,808	1,939	4,457	2,219	5,074	3,308	3,615	1,691	2,612	1,086
In warehouse at the close of each month	9,224	4,167	9,657	4,471	11,618	5,624	11,782	4,712	10,990	4,336	13,919	6,004

Merchandise.	January, 1863.		February, 1863.		March, 1863.		April, 1863.		May, 1863.		June, 1863.	
	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.
In warehouse on the first day of each month	\$13,919	\$6,004	\$15,134	\$6,780	\$16,151	\$7,158	\$18,788	\$8,552	\$21,551	\$10,026	\$22,927	\$10,565
Received from foreign ports	5,438	2,706	4,647	2,148	7,329	3,413	8,100	3,931	6,981	3,396	6,989	3,541
Received from other districts	396	133	291	137	329	135	287	136	351	180	244	118
Total	19,753	8,843	20,072	9,065	23,809	10,706	27,175	12,619	28,883	13,602	30,160	14,224
Withdrawn for consumption	3,704	1,650	2,969	1,351	4,181	1,744	4,887	2,205	4,926	2,481	4,948	2,516
Withdrawn for transportation	299	116	401	163	198	95	185	73	286	121	177	84
Withdrawn for exportation	505	297	652	392	641	315	560	325	743	433	628	235
Total	4,508	2,063	4,022	1,906	5,020	2,154	5,632	2,603	5,955	3,035	5,753	2,835
In warehouse at the close of each month	15,134	6,780	16,151	7,158	18,788	8,552	21,551	10,026	22,927	10,565	24,407	11,390

Monthly summary of warehouse transactions, &c.—Continued.

Merchandise.	July, 1863.		August, 1863.		September, 1863.		October, 1863.		November, 1863.		December, 1863.	
	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.
In warehouse on the first day of each month	\$24,407	\$11,390	\$26,367	\$12,309	\$23,577	\$11,112	\$17,903	\$8,489	\$16,254	\$7,838	\$16,796	\$8,104
Received from foreign ports	7,712	3,772	5,306	2,611	4,071	2,143	5,379	2,732	6,666	3,178	6,960	3,334
Received from other districts	192	93	160	90	305	156	399	247	307	214	435	377
Total	32,311	15,255	31,833	15,010	27,953	13,411	23,681	11,468	23,227	11,230	24,191	11,815
Withdrawn for consumption	5,102	2,517	7,743	3,636	8,591	4,231	6,314	3,029	5,259	2,399	4,759	2,334
Withdrawn for transportation	185	143	208	97	513	272	279	153	337	243	327	250
Withdrawn for exportation	657	285	304	165	945	418	833	448	834	483	1,084	703
Total	5,944	2,945	8,255	3,898	10,049	4,921	7,426	3,630	6,430	3,125	6,170	3,287
In warehouse at the close of each month	26,367	12,309	23,577	11,112	17,903	8,489	16,254	7,838	16,796	8,104	18,021	8,529

Merchandise.	January, 1864.		February, 1864.		March, 1864.		April, 1864.		May, 1864.		June, 1864.	
	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.
In warehouse on the first day of each month	\$18,021	\$8,529	\$17,656	\$8,377	\$16,505	\$8,090	\$16,712	\$8,638	\$6,425	\$2,598	\$22,689	\$13,413
Received from foreign ports	6,385	3,003	5,768	2,830	8,299	4,449	7,778	3,059	18,335	12,130	20,714	12,565
Received from other districts	247	239	268	172	290	192	256	185	350	254	736	494
Total	24,653	11,771	23,712	11,379	25,094	12,731	24,746	11,882	25,110	14,982	44,139	26,472
Withdrawn for consumption	6,112	2,793	6,257	2,710	6,925	3,406	17,274	8,722	946	484	3,312	1,531
Withdrawn for transportation	245	161	262	143	375	196	274	184	321	271	433	292
Withdrawn for exportation	639	439	687	435	1,082	492	772	378	1,154	814	1,982	1,342
Total	6,996	3,393	7,206	3,288	8,382	4,094	18,320	9,284	2,421	1,569	5,727	3,165
In warehouse at the close of each month	17,656	8,377	16,505	8,090	16,712	8,638	6,425	2,598	22,689	13,413	38,412	23,307

Monthly summary of warehouse transactions, &c.—Continued.

Merchandise.	July, 1864.		August, 1864.		September, 1864.		October, 1864.		November, 1864.		December, 1864.	
	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.
In warehouse on the first day of each month	\$38,412	\$23,307	\$48,646	\$28,430	\$50,126	\$29,102	\$47,319	\$28,095	\$45,707	\$26,962	\$43,343	\$25,980
Received from foreign ports	18,400	9,520	13,416	6,691	7,327	3,295	6,569	2,746	6,362	3,024	5,032	2,729
Received from other districts	658	421	824	526	408	263	513	349	412	218	313	192
Total	57,470	33,248	62,886	35,647	57,861	32,660	54,401	31,190	52,481	30,204	48,688	28,901
Withdrawn for consumption	4,702	2,115	6,856	4,631	8,423	3,359	7,111	3,216	7,664	3,399	7,224	3,249
Withdrawn for transportation	655	377	614	354	343	207	325	236	262	173	228	134
Withdrawn for exportation	3,468	2,326	2,289	1,558	1,765	997	1,257	777	1,212	650	1,244	726
Total	8,825	4,818	9,759	6,543	10,531	4,563	8,693	4,229	9,138	4,222	8,696	4,109
In warehouse at the close of each month	48,646	28,430	50,126	29,102	47,319	28,095	45,707	26,962	43,343	25,980	39,992	24,793

Merchandise.	January, 1865.		February, 1865.		March, 1865.		April, 1865.		May, 1865.		June, 1865.	
	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.
In warehouse on the first day of each month	\$39,992	\$24,793	\$36,540	\$23,436	\$35,479	\$23,035	\$37,154	\$24,635	\$35,324	\$24,907	\$28,889	\$22,194
Received from other ports	5,179	2,771	6,954	3,343	10,259	5,678	9,728	5,933	7,120	4,794	9,770	6,814
Received from other districts	323	188	226	129	228	167	297	273	434	276	495	338
Total	45,494	27,752	43,720	26,908	45,966	28,880	47,179	30,841	42,878	29,977	39,154	29,346
Withdrawn for consumption	7,706	3,689	6,924	3,312	7,485	3,514	10,092	5,193	12,956	7,021	8,475	5,375
Withdrawn for transportation	227	143	204	105	300	192	297	224	333	231	443	234
Withdrawn for exportation	1,020	483	1,114	456	1,026	539	1,466	517	699	530	640	413
Total	8,953	4,315	8,242	3,873	8,811	4,245	11,855	5,934	13,988	7,782	9,558	6,022
In warehouse at the close of each month	36,540	23,436	35,479	23,035	37,154	24,635	35,324	24,907	28,889	22,194	29,596	23,323

Monthly summary of warehouse transactions, &c.—Continued.

Merchandise.	July, 1865.		August, 1865.		September, 1865.		October, 1865.		November, 1865.		December, 1865.	
	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.
In warehouse on the first day of each month	\$29,596	\$23,323	\$27,256	\$22,720	\$23,767	\$20,886	\$18,993	*\$17,845	\$18,268	\$17,681	\$22,892	\$20,167
Received from foreign ports	10,233	6,898	9,633	5,994	6,968	4,694	7,226	4,932	11,057	6,312	12,588	7,415
Received from other districts	406	275	502	403	618	494	384	281	426	274	1,605	857
Total	40,235	30,496	37,391	29,122	31,353	26,074	26,603	23,058	29,751	24,267	37,085	28,439
Withdrawn for consumption	11,813	7,075	12,376	7,412	10,616	6,864	7,212	4,619	5,758	3,395	4,905	2,882
Withdrawn for transportation	345	228	537	336	566	361	403	241	294	193	474	221
Withdrawn for exportation	821	473	719	486	1,183	705	719	517	807	512	2,128	1,219
Total	12,979	7,776	13,622	8,234	12,359	7,930	8,334	5,377	6,859	4,100	7,507	4,322
In warehouse at the close of each month	27,256	22,720	23,767	20,886	18,993	18,143	18,268	17,681	22,892	20,167	29,578	24,116

Merchandise.	January, 1866.		February, 1866.		March, 1866.		April, 1866.		May, 1866.		June, 1866.	
	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.
In warehouse on the first day of each month	\$29,578	\$24,116	\$31,361	\$25,351	\$34,900	\$27,852	\$35,867	\$28,690	\$37,803	\$30,349	\$42,668	\$34,505
Received from foreign ports	19,954	7,117	14,096	8,421	12,797	7,619	15,526	9,784	18,974	12,479	15,681	10,157
Received from other districts	1,218	623	2,347	1,205	2,199	1,157	5,451	2,777	2,104	1,252	869	544
Total	42,750	31,856	47,804	34,977	49,896	36,628	56,844	41,251	58,881	44,080	59,218	45,206
Withdrawn for consumption	9,499	5,430	9,488	5,416	10,240	5,984	11,592	7,067	12,860	7,579	11,926	6,670
Withdrawn for transportation	404	201	366	185	452	241	853	371	606	357	446	214
Withdrawn for exportation	1,486	875	3,049	1,524	3,335	1,712	6,596	3,463	2,748	1,637	1,435	907
Total	11,389	6,506	12,903	7,125	14,027	7,937	19,041	10,901	16,214	9,573	13,807	7,791
In warehouse at the close of each month	31,361	25,351	34,900	27,852	35,867	28,690	37,803	30,349	42,668	34,505	45,409	37,415

* A deduction was here made in the return from the port of New York for "liquidation of warehouse duties."

Monthly summary of warehouse transactions, &c.—Continued.

NOTE.—The returns from July to December, 1866, inclusive, are not yet compiled.

Merchandise.	Jan., 1867.	Feb., 1867.	March, 1867.	April, 1867.	May, 1867.	June, 1867.	July, 1867.	Aug., 1867.	Sept., 1867.	Oct., 1867.
	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.
In warehouse on the first day of each month.....	\$46,236	\$43,490	\$41,633	\$35,787	\$41,557	\$43,701	\$43,376	\$45,565	\$45,893	\$41,043
Received from foreign ports.....	13,308	16,222	14,344	21,577	18,716	16,348	15,841	12,002	10,083	11,265
Received from other districts.....								397	913	936
Total.....	59,545	59,712	55,977	57,365	60,274	60,050	59,217	57,964	56,890	53,245
Withdrawn for consumption.....	14,096	15,565	17,311	13,371	14,409	12,163	11,699	13,194	14,143	11,423
Withdrawn for transportation.....	917	1,029	811	816	1,103	1,088	592	719	854	1,449
Withdrawn for exportation.....	1,040	1,484	2,061	1,675	1,343	1,025	806	631	772	942
Total.....	16,054	18,079	20,184	15,863	16,856	14,277	13,098	14,545	15,770	13,816
In warehouse at the close of each month.....	43,490	41,633	35,792	41,501	43,417	45,773	46,118	43,419	41,120	39,430

BUREAU OF STATISTICS, *Treasury Department*, November 14, 1867.

ALEXANDER DELMAR, *Director*.

STATEMENT
SHOWING
THE PRESENT LIABILITIES
OF THE
UNITED STATES TO INDIAN TRIBES UNDER
STIPULATIONS OF TREATIES, &c.

No. 24 — *Statement showing the present liabilities of the United States to Indian tribes under stipulations of treaties, &c.*

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws; Statutes at Large.	Number of instalments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Assinaboines	Twenty instalments, to be made during the pleasure of Congress; to be expended at the discretion of the President in such articles, goods, and provisions as he may from time to time determine; \$10,000 of which may be expended in the purchase of stock animals, &c.	Not published	7th article treaty July 18, 1866; nineteen instalments unappropriated, estimated at \$30,000 each.	-----	\$570,000 00	-----	-----
Arickarees, Gros Ventres, and Mandans.	Twenty instalments, to be made during the pleasure of Congress; to be expended in such goods, provisions, and other articles as the President may from time to time determine; \$5,000 of which to be expended in stock animals, &c.	....do	7th article treaty July 27, 1866; nineteen instalments unappropriated, estimated at \$40,000 each.	-----	760,000 00	-----	-----
Apaches	Forty instalments, being an amount equal to \$20 per capita for 800 persons; under the direction of the Secretary of the Interior.	*Page 33, sec. 2.....	2d article treaty Oct. 17, 1865; thirty-eight instalments, estimated at \$16,000 each, yet unappropriated.	-----	608,000 00	-----	-----
Do	For this amount, or so much thereof as may be necessary, for transportation of goods, provisions, &c.	....do	2d article treaty Oct. 17, 1865.....	\$3,500 00	-----	-----	-----
Arapahoes & Cheyennes of Upper Arkansas river.	Forty instalments, being an amount equal to \$20 per capita for 2,800 persons; under the direction of the Secretary of the Interior.	....do	7th article treaty Oct. 14, 1865; thirty-eight instalments unappropriated, estimated at \$56,000 each.	-----	2,128,000 00	-----	-----
Do	For transportation of goods, provisions, &c. ...	-----	7th article treaty Oct. 14, 1865....	20,000 00	-----	-----	-----
Calapoolas, Molallas, and Clackamas of Willamette valley.	Five instalments of the third series of annuity for beneficial objects.	Vol. 10, page 1144..	2d article treaty Jan. 22, 1855; one instalment unappropriated.	-----	6,500 00	-----	-----
Comanches and Kiowas.	Forty instalments, being an amount equal to \$10 per capita for 4,000 persons.	*Page 39, sec. 5.....	5th article treaty Oct. 18, 1865; thirty-eight instalments unappropriated, estimated at \$40,000 each.	-----	1,520,000 00	-----	-----

Do	For transportation of goods, provisions, &c ..	.....	5th article treaty Oct. 18, 1865.....	8,000 00	.....	.....
Chasta, Sooton, and Umpquas.	\$2,000 annually for fifteen years.....	Vol. 10, page 1122..	3d article treaty Nov. 18, 1854; two instalments yet to be appropriated.		4,000 00	.....
Do	Support of schools and farmer fifteen years...	Vol. 10, page 1123..	Same treaty, 5th article; estimated for schools, \$1,200, farmer, \$1,000; two appropriations due.		4,400 00	.....
Chippewas of Saginaw, Swan creek, and Black river.	For this amount to be placed to the credit of the educational fund of the Chippewas of Saginaw, Swan creek, and Black river.	*Page 4, sec. 4.....	4th article treaty Oct. 18, 1864....	20,000 00	.....	.....
Chippewas, Menomonees, Winnebagoes, and New York Indians.	Education during the pleasure of Congress....	Vol. 7, page 304 ..	5th article treaty Aug. 11, 1827 ...	1,500 00	.....	.....
Cheyennes of the Upper Platte.	This amount to be placed at the disposal of the President, to be expended by him, or under his direction, in such manner as will best tend to sustain peaceable relations with said Indians.	Not published ..		10,000 00	.....	.....
Chippewas of Lake Superior.	Twenty instalments in coin, goods, implements, &c., and for education.	Vol. 10, page 1111..	4th article treaty Sept. 30, 1854; seven instalments unappropriated, estimated at \$19,000.		133,000 00	.....
Do	Twenty instalments for six smiths and assistants, and for iron and steel.	.....do	5th article treaty Sept. 30, 1854; seven instalments unappropriated, estimated at \$6,360 each.		44,520 00	.....
Do	For support of a smith, assistant, and shop, and pay of two farmers, during the pleasure of the President.	Vol. 10, page 1112..	12th article treaty Sept. 30, 1854, and 3d article treaty April 7, 1866; estimated at \$2,260 per annum.	2,260 00	.....	.....
Do	For insurance, transportation, &c., of annuities and provisions.	.....	Estimated at \$5,762 63 per annum.	5,762 63	.....	.....
Do	Twenty instalments for the seventh smith, &c.	Vol. 10, page 1111..	Nine instalments unappropriated, estimated at \$1,060 each.		9,540 00	.....
Chippewas, Bois Forte band.	Twenty instalments for support of one blacksmith and assistant, and for tools, iron, &c.	*Page 82, sec. 3....	3d article treaty April 7, 1866; eighteen instalments unappropriated, estimated at \$1,500 each.		27,000 00	.....
Do	Twenty instalments for the support of schools and for the instruction of the Indians in farming, and purchase of seed, tools, &c.	.....do	3d article treaty April 7, 1866; eighteen instalments unappropriated, estimated at \$1,600 each.		28,800 00	.....
Do	Twenty instalments of annuity in money, goods, and other articles, in provisions, ammunition, and tobacco.	.....do	3d article treaty April 7, 1866; annuity, \$3,500; goods, &c., \$6,500; provisions ammunition, and tobacco, \$1,000; eighteen instalments unappropriated.		198,000 00	.....
Do	For transportation, &c., of annuity goods....	*Page 82, sec. 6....	6th article treaty April 7, 1866....	1,500 00	.....	.....
Chippewas of the Mississipp.	Money, goods, support of schools, provisions and tobacco: 4th article treaty Oct. 4, 1842; 8th article treaty Sept. 30, 1854, and 3d article treaty May 7, 1864.	Vol. 7, page 592; vol. 10, page 111; and page 86, sec. 3, pamph. copy of laws.	Ten instalments of the second series, at \$9,000 01; nine instalments to be appropriated.		81,000 00	.....

NOTE.—The references marked thus * are to the pamphlet copy of Laws, 1st session 39th Congress.

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws; Statutes at Large.	Number of instalments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent is annually paid; and annuities which, invested at five per cent, would produce permanent annuities.
Chippewas of the Mississippi.	Two farmers, two carpenters, two smiths and assistants, iron and steel: same article and treaty.	Vol. 7, page 592; vol. 10, page 111; and page 86, sec. 3, pamph. copy of laws.	Ten instalments of the second series, at \$1,400; nine instalments unappropriated.	.....	\$12,600 00	.....	.....
Do	Twenty instalments, in money, of \$20,000 each.	Vol. 10, page 1167..	3d article treaty Feb. 22, 1855; seven unexpended.	.....	140,000 00	.....	.....
Do	Twenty-six instalments of \$1,000 each, to be paid to the Chippewas of the Mississippi.	Vol. 9, page 904....	3d article treaty Aug. 2, 1847, and 5th article treaty March 19, 1867; four instalments unappropriated.	.....	4,000 00	.....	.....
Do	This amount to be expended in the erection of school buildings.	Not published	3d article treaty March 19, 1867..	\$5,000 00	.....	.....	.....
Do	Ten instalments for support of schools, in promoting the progress of the people in agriculture, and assist them to become self-sustaining; support of physician and purchase of medicines.	...do	3d article treaty March 19, 1867; ten instalments unappropriated.	.....	115,000 00	.....	.....
Do	This amount for the erection of a saw-mill, with a grist-mill attached.	...do	3d article treaty March 19, 1867..	10,000 00	.....	.....	.....
Do	This amount to be expended in the erection of houses.	...do .....	...do	5,000 00	.....	.....	.....
Do	This amount to be expended in the purchase of cattle, horses, farming utensils, &c.; for opening farms with the advice of the chiefs.	...do .....	...do	5,000 00	.....	.....	.....
Do	This amount to pay for provisions, clothing, or such other articles as the President may determine.	...do .....	...do	10,000 00	.....	.....	.....
Do	This amount, or so much as may be necessary, to pay the expenses of locating the reservation set apart by the 2d article treaty of March 19, 1867.	...do	6th article treaty March 19, 1867..	2,000 00	.....	.....	.....

Do	This amount to pay the expenses of negotiating treaty.	do	do	10,000 00		
Do	For insurance, transportation, &c., of annuities and provisions.	do	do	5,000 00		
Chippewas, Pillager and Lake Winnebagoish bands.	Money, \$10,666 66; goods, \$3,000; and purposes of utility, \$4,000: 3d article treaty of Feb. 22, 1855.	Vol. 10, page 1168..	Thirty instalments, seventeen unappropriated, estimated at \$22,666 66.		385,333 22	
Do	For purposes of education: same article and treaty.	do	Twenty instalments of \$3,000 each; seven unappropriated.		21,000 00	
Do	For support of smiths' shops: same article and treaty.	do	Fifteen instalments of \$2,120 each; two unappropriated.		4,240 00	
Do	For engineer at Leech lake: same article and treaty.	do	Ten instalments of \$600 each; two unappropriated.		1,200 00	
Chippewas of the Mississippi and Pillager and Lake Winnebagoish bands of Chippewas in Minnesota.	Ten instalments of \$1,500 each, to furnish Indians with oxen, log chains, &c., 5th article treaty May 7, 1864.	Vol. 15, page 694..	Six instalments unappropriated.		9,000 00	
Do	Support of two carpenters, two blacksmiths, four farm laborers, and one physician, ten years.	do	Estimated at \$7,700 per annum; six instalments to be appropriated.		46,200 00	
Do	This amount to be expended for support of saw-mill as long as the President may deem necessary.	do	6th article treaty May 7, 1864; annual appropriation.	1,000 00		
Do	Pay of services and travelling expenses of a board of visitors, not more than five persons, to attend annuity payments to the Indians, &c.	do	7th article treaty May 7, 1864.....	650 00		
Do	For payment of female teachers employed on the reservation.	do	13th article treaty May 7, 1864....	1,000 00		
Chippewas of Red Lake and Pembina tribe of Chippewas.	\$10,000 as annuity, to be paid per capita to the Red Lake band, and \$5,000 to the Pembina band, during the pleasure of the President.	*Pages 44-49, sec. 2 and 3.	3d article treaty October 2, 1863, and 2d article supplementary treaty April 12, 1864; annual appropriation required.	15,000 00		
Do	Fifteen instalments of \$12,000 each, for the purpose of supplying them with gilling twine, cotton maitre, linseys, blankets, sheetings, &c.	*Page 49, sec. 3.....	3d article supplementary treaty April 12, 1864, estimated for Red Lake band, \$8,000; Pembina band, \$4,000; eleven instalments unappropriated.		132,000 00	
Do	One blacksmith, one physician, &c., one miller, one farmer, \$3,900; iron and steel and other articles, \$1,500; carpentering, &c., \$1,000.	*Page 50, sec. 4.....	4th article supplementary treaty April 12, 1864; fifteen instalments; eleven unappropriated, at \$6,400 each.		70,400 00	
Do	To defray the expenses of a board of visitors, not more than three persons, to attend the annuity payments of said Chippewa Indians.	*Page 44, sec. 6.....	6th article treaty October 2, 1863; fifteen instalments of \$390 each; eleven unappropriated.		4,290 00	
Do	For insurance and transportation of annuity goods, &c., and material for building mill, including machinery, iron and steel for blacksmiths.	Page 272	Pamphlet copy of Laws, 1st session 39th Congress.	10,000 00		

* Pamphlet copy of Laws, 1st session 39th Congress.

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws; Statutes at Large.	Number of instalments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payments.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Chickasaws	Permanent annuity in goods	Vol. 1, page 619....	Act of Feb. 28, 1790; \$3,000 per y'r.	.....	.....	\$3,000 00	\$60,000 00
Choctaws	Permanent annuities	Vols. 7, pages 99 and 614, and vol. 11, pages 213 and 236.	2d article treaty November 16, 1805, \$3,000; 13th article treaty October 18, 1820, \$600; 2d article treaty Jan'y 20, 1825, \$6,000.	.....	.....	9,600 00	192,000 00
Do.....	Provisions for smith, &c.....	Vol. 7, page 212....	6th article treaty October 18, 1820, and 9th article treaty January 20, 1825; say \$920.	.....	.....	920 00	18,400 00
Do.....	Interest on \$500,000; article 10th and 13th, treaty of January 22, 1855.	Vol. 11, pages 613 and 614.	Five per cent. for educational purposes.	.....	.....	25,000 00	500,000 00
Confederated tribes and bands in Middle Oregon.	For beneficial objects, at the discretion of the President; 2d article treaty June 25, 1855.	Vol. 12, page 964...	Five instalments of \$6,000 each of the second series; two unappropriated.	.....	\$12,000 00	.....	.....
Do.....	For farmer, blacksmith, and wagon and plough maker for the term of fifteen years.	Vol. 12, page 965...	4th article treaty June 25, 1855; seven instalments unappropriated, estimated at \$3,500 each.	.....	24,500 00	.....	.....
Do.....	For physician, lawyer, miller, superintendent of farming, and school teacher, fifteen years.	.....do	4th article treaty June 25, 1855; seven instalments unappropriated, estimated at \$5,600 each.	.....	39,200 00	.....	.....
Do.....	Salary of the head chief of the confederated band twenty years.	.....do	4th article treaty June 25, 1855; twelve instalments unappropriated, estimated at \$500 each.	.....	6,000 00	.....	.....
Do.....	This amount to be expended in the purchase of teams, agricultural implements, and other articles.	*Page 154, sec. 5....	5th article treaty November 15, 1865.	\$3,500 00	.....	.....	.....
Creeks	Permanent annuities	Vols. 7 and 11, pp. 36 and 700, and vol. 7, pp. 69 and 287.	4th article treaty August 7, 1790, \$1,500; 2d article treaty June 16, 1802, \$3,000; 4th article treaty Jan'y 24, 1826, \$20,000.	.....	.....	24,500 00	490,000 00
Do.....	Smiths, shops, &c.....	Vol. 7, page 287....	8th article treaty January 24, 1826; say \$1,110.	.....	.....	1,110 00	22,200 00
Do.....	Wheelwright, permanent	Vol. 7, p. 287, and vol. 11, p. 700.	8th article treaty January 24, 1826; say \$600.	.....	.....	600 00	12,000 00

Do.....	Allowance during the pleasure of the President.	Vol. 7, pages 287 and 419.	5th article treaty Feb. 14, 1833, and 8th article treaty Jan. 24, 1836.	4,710 00	.....	.....
Do.....	Interest on \$200,000, held in trust; 6th article treaty August 7, 1856.	Vol. 11, page 700...	Five per centum for education.	.....	10,000 00	200,000 00
Do.....	Interest on \$775,168, held in trust; 3d article treaty June 14, 1866.	*Page 102, sec. 3....	Five per centum to be expended under the direction of the Secretary of the Interior.	.....	38,758 40	775,168 00
Do.....	For transportation of such articles as may be purchased for the Creek nation.	....do	3d article treaty June 14, 1866....	5,000 00	.....	.....
Crows.....	Twenty payments, to be made during the pleasure of Congress, to be expended for such useful goods, provisions, and other articles, as the President may, from time to time, determine; \$8,000 of which payment may be expended in the purchase of stock animals, agricultural implements, &c., &c.	.....do	Laws not published; 6th article treaty July 16, 1866; nineteen payments unappropriated, estimated at \$25,000 each.	475,000 00	.....	.....
Do.....	Twenty instalments for pay of nineteen half-breeds, in goods or money at the discretion of the President, \$50 each.	.....do	Laws not published; 7th article treaty July 16, 1866; nineteen instalments unappropriated, estimated at \$950 each.	18,050 00	.....	.....
Do.....	This amount to supply a deficiency in the appropriation for pay of half-breeds for the fiscal year ending June 30, 1868.	.....do	7th article treaty July 16, 1866....	150 00	.....	.....
Do.....	This amount to be paid Pierre Chien in consideration of the friendship and services rendered by him to the Crow Indians.	.....do	Laws not published; 7th article treaty July 16, 1866.	200 00	.....	.....
Delawares.....	Life annuity to chiefs.....	.....do	Private act to supplementary treaty Sept. 24, 1829, to treaty Oct. 3, 1818.	100 00	.....	.....
Do.....	Interest on \$46,080 at 5 per centum.....	Vol. 7 and 10, pages 327 and 1049.	Senate resolution Jan. 19, 1838; 5th article treaty May 6, 1856;	.....	2,304 00	46,080 00
Dwamish and other allied tribes in Washington Territory.	For \$150,000, under the direction of the President, in twenty instalments.	Vol. 12, page 928..	6th article treaty Jan. 22, 1855; twelve instalments unappropriated.	90,000 00	.....	.....
Do.....	Twenty instalments for an agricultural school and teacher; 14th article treaty Jan. 22, 1855.	Vol. 12, page 929..	Twelve instalments unappropriated, estimated at \$3,000 each.	36,000 00	.....	.....
Do.....	Twenty instalments for smith and carpenter's shops and tools; 14th article treaty Jan. 22, 1855.	....do	Twelve instalments unappropriated, estimated at \$500 each.	6,000 00	.....	.....
Do.....	Twenty instalments for blacksmith, carpenter, farmer, and physician.	....do	Twelve instalments unappropriated, estimated at \$4,000 each.	55,200 00	.....	.....
Flathead and other confederat'd tribes.	Five instalments of the second series for beneficial objects, under the direction of the President.	Vol. 12, page 976..	4th article treaty July 16, 1855; one instalment unappropriated.	5,000 00	.....	.....
Do.....	Twenty instalments for support of an agricultural and industrial school, providing necessary furniture, books, stationery, &c., and for the employment of suitable instructor therefor.	Vol. 12, page 977..	5th article treaty July 16, 1855; agricultural & industrial school, &c., \$300; pay of instructor, \$1,800; twelve instalments unappropriated, estimated at \$2,100 each.	25,200 00	.....	.....

* Pamphlet copy of Laws, 1st session, 39th Congress.

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws; Statutes at Large.	Number of instalments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Flathead and other confederated tribes—Continued.	Twenty instalments for two farmers, two millers, one blacksmith, one gunsmith, one tin-smith, carpenter and joiner, and wagon and plough maker, \$7,400; and keeping in repair blacksmith's, carpenter's, and wagon and plough maker's shops, and furnishing tools therefor, \$500.	Vol. 12, page 977...	5th article treaty July 16, 1855; twelve instalments unappropriated, estimated at \$7,900 each.	.....	\$94,800 00	.....	.....
Do.....	Twenty instalments for keeping in repair flouring and saw mill, and supplying the necessary fixtures.	....do	5th article treaty July 16, 1855; twelve instalments unappropriated, estimated at \$500 each.	.....	6,000 00	.....	.....
Do.....	Twenty instalments for pay of physician, \$1,400; and keeping in repair hospital and furnishing the necessary medicines, \$300.	....do	5th article treaty July 16, 1855; twelve instalments unappropriated, estimated at \$1,700 each.	.....	20,400 00	.....	.....
Do.....	For keeping in repair the buildings of employés, &c., for twenty years.	....do	5th article treaty July 16, 1855; twelve instalments unappropriated, estimated at \$300 each.	.....	3,600 00	.....	.....
Do.....	For \$500 per annum for twenty years for each of the head chiefs; 5th article treaty July 16, 1865.	....do	Twelve instalments unappropriated, estimated at \$1,500 each.	.....	18,000 00	.....	.....
Do.....	For insurance and transportation of annuity goods and provisions.	....do	5th article treaty July 16, 1855....	\$11,920 41	.....	.....	.....
Iowas.....	Interest on \$37,500, being the balance of \$157,500.	Vol. 10, page 1071.	9th article treaty May 7, 1854.....	.....	\$2,875 00	.....	\$57,500 00
Kansas.....	Interest on \$200,000 at 5 per centum.....	Vol. 9, page 842....	2d article treaty January, 1846....	.....	10,000 00	.....	200,000 00
Kickapoos.....	Interest on \$100,000 at 5 per centum.....	Vol. 10, page 1079.	2d article treaty May 18, 1854.....	.....	5,000 00	.....	100,000 00
Do.....	Gradual payment on \$200,000.....	....do	2d article treaty May 18, 1854; \$166,000 heretofore appropriated, due.	.....	34,000 00	.....	.....
Klamaths and Modocs.	Five instalments of \$8,000, to be applied under the direction of the President.	.....	2d article treaty Oct. 14, 1864; three instalments unappropriated.	.....	24,000 00	.....	.....
Do.....	For keeping in repair saw and flouring mill, and buildings for blacksmiths, carpenter,	.....	4th article treaty Oct. 14, 1864: nineteen instalments unappro-	.....	19,000 00	.....	.....

	wagon, and plough maker, manual labor school, and hospital, for twenty years.		priorated, estimated at \$1,000 each.			
Do.....	For purchase of tools and materials for saw and flouring mill, carpenter, blacksmith, wagon and plough maker's shop, and books and stationery for the manual labor school.		4th article treaty Oct. 14, 1864; twenty instalments of \$1,500 each, eighteen unappropriated.	27,000 00		
Do.....	For pay of superintendent of farming, farmer, blacksmith, sawyer, carpenter, and wagon and plough maker, fifteen years.		5th article treaty Oct. 14, 1864; thirteen instalments of \$6,000 each unappropriated.	78,000 00		
Do.....	For pay of physician, miller, and two school teachers for twenty years.		5th article treaty Oct. 14, 1864; eighteen instalments of \$3,600 each unappropriated.	64,800 00		
Makahs.....	Four instalments of \$30,000 for beneficial objects, under the direction of the President, (being the fourth series.)	Vol. 12, page 940..	5th article treaty Jan. 31, 1855; two instalments of \$1,500 each unappropriated.	3,000 00		
Do.....	Twenty instalments for an agricultural and industrial school and teacher.	Vol. 12, page 941..	11th article treaty Jan. 31, 1855; twelve instalments of \$2,500 each unappropriated.	30,000 00		
Do.....	Twenty instalments for smith, carpenter shops and tools.	..do.....	11th article treaty Jan. 31, 1855; twelve instalments of \$500 each unappropriated.	6,000 00		
Do.....	Twenty instalments for blacksmith, carpenter, farmer, and physician.	..do.....	11th article treaty Jan. 31, 1855; twelve instalments of \$4,600 each unappropriated.	55,200 00		
Menomonees.....	Pay of miller for fifteen years.	Vol. 10, page 1065..	3d article treaty May 12, 1854; three instalments of \$600 each unappropriated.	1,800 00		
Do.....	Fifteen equal instalments to pay \$242,686 for cession of lands.	..do.....	4th article treaty May 12, 1854; and Senate amendment thereto; thirteen instalments of \$16,179 06 each unappropriated.	210,327 78		
Miamies of Kansas..	Permanent provision for smith's shop, &c., and miller.	Vol. 7, pages 191, 194, and Vol. 10, page 1095.	5th article treaty October 6, 1818; 5th article treaty Oct. 23, 1834, and 4th article treaty June 5, 1854; say \$940 for shop and \$600 for miller.	1,540 00	30,800 00	
Do.....	Twenty instalments upon \$200,000; 3d article treaty June 5, 1854.	Vol. 10, page 1094..	\$150,000 of said sum payable in twenty instalments of \$7,500 each, twelve unappropriated.	90,000 00		
Do.....	Interest on \$50,000, at 5 per centum.	..do.....	3d article treaty June 5, 1854.	2,500 00	50,000 00	
Miamies of Indiana.	Interest on \$221,257 86, in trust.	Vol. 10, page 1099..	Senate amendment to 4th article treaty June 5, 1854.	11,062 89	221,257 86	
Miamies of Eel river.	Permanent annuities	Vol. 7, pages 51, 91, 114, and 116.	4th article treaty 1795; 3d article treaty 1805; and 3d article treaty September, 1809; aggregate.	1,100 00	22,000 00	
Molels.....	For keeping in repair saw and flouring mill and furnishing suitable persons to attend the same for a period of ten years.	Vol. 12, page 981..	2d article treaty Dec. 21, 1855; two instalments of \$1,500 each, unappropriated.	3,000 00		
Do.....	For pay of teacher to manual labor school and for subsistence of pupils and necessary supplies.	..do.....	2d article treaty Dec. 21, 1855; amount necessary during the pleasure of the President.	3,000 00		

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws; Statutes at Large.	Number of instalments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Moleles—Continued..	For carpenter and joiner to aid in erecting buildings, making furniture, &c., for ten years.	Vol. 12, page 982...	2d article treaty Dec. 21, 1855; two instalments of \$2,000 each, unappropriated.	.....	\$4,000 00	.....	.....
Nisqually, Puyallup, and other tribes and bands of Indians.	For payment of \$32,500 in graduated payments.	Vol. 10, page 1133..	4th article treaty Dec. 26, 1854; still unappropriated.	.....	6,450 00	.....	.....
Do.....	Pay of instructor, smith, physician, carpenter, &c., twenty years.	Vol. 10, page 1134..	10th article treaty Dec. 26, 1854; seven instalments of \$6,700 each, unappropriated.	.....	46,900 00	.....	.....
Do.....	For support of an agricultural and industrial school and support of smith and carpenter's shop, and providing the necessary tools therefor.	....do.....	10th article treaty Dec. 26, 1854; seven instalments of \$1,500 each, unappropriated.	.....	10,500 00	.....	.....
Nez Percés.....	Five instalments of the second series for beneficial objects, at the discretion of the President.	Vol. 12, page 958...	4th article treaty June 11, 1855; two instalments of \$8,000 each, unappropriated.	.....	16,000 00	.....	.....
Do.....	Twenty instalments for support of two schools, &c., and pay of one superintendent of teaching and two teachers.	Vol. 12, page 959...	5th article treaty June 11, 1855; twelve instalments of \$3,700 each, unappropriated.	.....	44,400 00	.....	.....
Do.....	Twenty instalments for one superintendent of farming and two farmers, two millers, two blacksmiths, one tinner, one gunsmith, one carpenter, and one wagon and plough maker.	....do.....	5th article treaty June 11, 1855; twelve instalments of \$9,400 each, unappropriated.	.....	112,800 00	.....	.....
Do.....	Twenty instalments for keeping in repair grist and saw mill and providing the necessary tools.	....do.....	5th article treaty June 11, 1855; twelve instalments of \$500 each, unappropriated.	.....	6,000 00	.....	.....
Do.....	Twenty instalments for pay of physician and keeping in repair hospital and furnishing necessary medicines, &c.	....do.....	5th article treaty June 11, 1855; twelve instalments of \$1,700 each, unappropriated.	.....	20,400 00	.....	.....
Do.....	Twenty instalments for keeping in repair buildings for employés.	....do.....	5th article treaty June 11, 1855; twelve instalments of \$300 each, unappropriated.	.....	3,600 00	.....	.....

Do.....	Twenty instalments for salary of head chief.	.....do	5th article treaty June 11, 1855; twelve instalments of \$500 each, unappropriated.	6,000 00		
Do.....	Twenty instalments for keeping in repair the blacksmith, tinsmith, gunsmith, carpenter's, and wagon and plough maker's shops, and providing necessary tools therefor.	.....do	5th article treaty June 11, 1855; twelve instalments of \$500 each, unappropriated.	6,000 00		
Do.....	Four instalments to enable the Indians to remove and locate upon the reservation, to be expended in ploughing land and fencing lots.	.....do	4th article treaty June 9, 1863; two instalments of \$20,000 each, unappropriated.	40,000 00		
Do.....	Sixteen instalments for boarding and clothing children who attend school, providing school and boarding houses with necessary furniture, purchase of wagons, teams, tools, &c., and for fencing lands as may be needed for gardening purposes, &c.	.....do	4th article treaty June 9, 1863; fourteen instalments of \$3,000 each, unappropriated.	42,000 00		
Do.....	For salary of two subordinate chiefs.	.....do	5th article treaty June 9, 1863	\$1,000 00		
Do.....	Fifteen instalments for repairing of houses, mills, shops, &c., and providing necessary furniture, tools, &c.	.....do	5th article treaty June 9, 1863; fourteen instalments of \$2,500 each, unappropriated.	35,000 00		
Do.....	For salary of two matrons to take charge of the boarding schools, two assistant teachers, one farmer, one carpenter, and two millers.	.....do	5th article treaty June 9, 1863	7,600 00		
Omahas.....	Fifteen instalments, being the third series, in money or otherwise.	Vol. 10, page 1044 ..	4th article treaty March 16, 1854; still unappropriated, at \$20,000 each.	300,000 00		
Do.....	Ten instalments, for pay of one engineer and assistant, one miller and assistant, farmer, and one blacksmith and assistant.	Vol. 10, page 1045 ..	Estimated engineer and assistant, \$1,800; miller and assistant, \$1,200; farmer, \$900; blacksmith and assistant, \$1,200; eight instalments of \$5,100 each, unappropriated; 8th art. treaty March 16, 1854; and 3d art. treaty March 4, 1865.	40,800 00		
Do.....	Ten instalments, for keeping in repair grist and saw mill, and support of blacksmith shop, and furnishing tools for the same.	.....do	8th article treaty March 16, 1854; and 3d article treaty March 6, 1865; eight instalments of \$600 each, unappropriated.	4,800 00		
Osages.....	Interest on \$69,120, at 5 per centum, for educational purposes.	Vol. 7, page 242....	Senate resolutions January 19, 1838; 6th article treaty January 2, 1835.	\$3,456 00	\$69,120 00	
Do.....	Interest on \$300,000, at 5 per centum, to be paid semi-annually in money, or such articles as the Secretary of the Interior may direct.	*Page 135, section 1 ..	1st article treaty Sept. 29, 1865.....	15,000 00	300,000 00	
Do.....	For transportation of goods, provisions, &c.	.....do	1st article treaty Sept. 29, 1865	3,500 00		
Ottawas and Chipewas of Michigan.	Four equal annual instalments of the sum of \$206,000, being the unpaid part of the principal sum of \$306,000.	Vol. 11, page 624 ..	3d article treaty July 31, 1855; unappropriated, at \$51,500 each, to be distributed per capita in the usual manner of paying annuities.	206,000 00		

* Pamphlet copy of Laws, 2d session 39th Congress.

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws; Statutes at Large.	Number of instalments yet unappropriated; explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Ottawas and Chipewas of Michigan—Continued.	For interest on \$154,500, at 5 per centum, being the balance of \$206,000.	Vol. 11, page 624...	3d article treaty July 31, 1855....	-----	-----	\$7,725 00	\$154,500 00
Ottos and Missourias.	Fifteen instalments, being the third series, in money or otherwise.	Vol. 10, page 1039...	4th article treaty March 15, 1854; unappropriated, at \$9,000 each.	-----	\$135,000 00	-----	-----
Pawnees	For annuity goods and such articles as may be necessary for them.	Vol. 11, page 729...	2d article treaty Sept. 24, 1857....	-----	-----	20,000 00	-----
Do.....	For the support of two manual labor schools during the pleasure of the President.	Vol. 11, page 730...	3d article treaty Sept. 24, 1857....	\$10,000 00	-----	-----	-----
Do.....	For pay of two teachers, under direction of the President.	Vol. 11, page 730...	3d article treaty Sept. 24, 1857....	1,200 00	-----	-----	-----
Do.....	For purchase of iron and steel and other necessities for the shops during the pleasure of the President.	Vol. 11, page 730...	4th article treaty Sept. 24, 1857....	500 00	-----	-----	-----
Do.....	For pay of two blacksmiths, one of whom to be a gunsmith and tinsmith.	Vol. 11, page 730...	4th article treaty Sept. 24, 1857; annual appropriation.	1,200 00	-----	-----	-----
Do.....	For compensation of two strikers or apprentices.	Vol. 11, page 730...	4th article treaty Sept. 24, 1857; annual appropriation.	480 00	-----	-----	-----
Do.....	For farming utensils and stock, during the pleasure of the President.	Vol. 11, page 730...	4th article treaty Sept. 24, 1857....	1,200 00	-----	-----	-----
Do.....	For pay of farmer.....	Vol. 11, page 730...	4th article treaty Sept. 24, 1857; annual appropriation.	600 00	-----	-----	-----
Do.....	Ten instalments for pay of miller at the discretion of the President.	Vol. 11, page 330...	4th article treaty Sept. 24, 1857; one instalment unappropriated.	-----	600 00	-----	-----
Do.....	Ten instalments for pay of engineer at the discretion of the President.	Vol. 11, page 730...	4th article treaty Sept. 24, 1857; one instalment unappropriated.	-----	1,200 00	-----	-----
Do.....	For compensation to apprentices to assist in working the mill.	Vol. 11, page 730...	4th article treaty Sept. 24, 1857; annual appropriation.	500 00	-----	-----	-----
Do.....	For keeping in repair grist and saw mill.....	Vol. 11, page 730...	4th article treaty Sept. 24, 1857; annual appropriation.	300 00	-----	-----	-----
Poncas.....	Ten instalments of the second series, to be paid to them or expended for their benefit.	Vol. 12, page 997...	2d article treaty March 12, 1858; six instalments of \$10,000 each, unappropriated.	-----	60,000 00	-----	-----

Do.....	Ten instalments for manual labor school.....	Vol. 12, page 998...	2d article treaty March 12, 1858; one instalment unappropriated.	5,000 00		
Do.....	Ten instalments, during the pleasure of the President, for aid in agricultural and mechanical pursuits.	Vol. 12, page 998...	2d article treaty March 12, 1858; one instalment due.	7,500 00		
Do.....	This amount to pay the Ponca tribe of Indians for indemnity for spoliation committed upon them.	*Page 128, sec. 3....	2d article treaty March 12, 1858; 3d article supplementary treaty March 10, 1865.	15,080 00		
Do.....	This amount to defray the expenses of negotiating a treaty with said Indians.	*Page 128, sec. 4....	4th article supplementary treaty March 10, 1865.	4,010 00		
Pottawatomies.....	Life annuities to chiefs.....	Vol. 7, pages 379 and 433.	3d article treaty October 20, 1832, \$200; 3d article treaty September 26, 1837, \$700.	900 00		
Do.....	Permanent annuity in money.....	Vol. 7, pages 51, 114, 185, 317, 320 and 855.	4th article treaty 1795, \$1,000; 3d article treaty 1809, \$500; 3d article treaty 1818, \$2,500; treaty 1828, \$2,000; 2d article treaty July, 1829, \$16,000; 10th article treaty June, 1846, \$300.		22,300 00	446,000 00
Do.....	Education, during the pleasure of Congress...	Vol. 7, pages 296, 318, and 401.	3d article treaty October 16, 1826; 2d article treaty Sept. 20, 1828; and 4th article treaty October 27, 1832, \$5,000.	5,000 00		
Do.....	Permanent provisions for three smiths.....	Vol. 7, pages 296, 318, and 321.	2d article treaty Sept. 20, 1828; 3d article treaty Oct. 16, 1826; and 2d article treaty July 29, 1829.	2,820 00		
Do.....	Permanent provisions for furnishing salt.....	Vol. 7, page 320....	2d article treaty July 29, 1829, estimated at \$437 50.	437 50		
Do.....	Interest on \$643,000, at 5 per centum.....	Vol. 9, page 854....	7th article treaty June 5 and 17, 1846.		32,150 00	643,000 00
Pottawatomies of Huron.	Permanent annuities.....	Vol. 7, page 106....	2d article treaty Nov. 17, 1807....		400 00	8,000 00
Quapaws.....	Provision for education, and for smith and farmer and smith's shop, during the pleasure of the President.	Vol. 7, page 425....	3d article treaty May 13, 1833; \$1,000 per year for education, and \$1,660 for smith, farmer, &c.; \$2,660.	2,660 00		
Qui-nai-elts and Quil-ich-utes.	For \$25,000, being the fourth series, to be expended for beneficial objects, under the direction of the President; four instalments.	Vol. 12, page 972....	4th article treaty July 1, 1855; two instalments of \$1,300 each, unappropriated.	2,600 00		
Do.....	Twenty instalments for support of agricultural and industrial school, and for the employment of suitable instructors.	Vol. 12, page 973....	10th article treaty July 1, 1855; twelve instalments of \$2,500 each, unappropriated.	30,000 00		
Do.....	Twenty instalments for support of a smith and carpenter shop and tools.	Vol. 12, page 973....	10th article treaty July 1, 1855; twelve instalments of \$500 each, unappropriated.	6,000 00		
Do.....	Twenty instalments for the employment of blacksmith, carpenter, farmer, and physician.	Vol. 12, page 973....	10th article treaty July 1, 1855; twelve instalments of \$4,600 each, unappropriated.	55,200 00		

* Pamphlet copy of Laws, 2d session 39th Congress.

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws; Statutes at Large.	Number of instalments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Rogue Rivers.	Sixteen instalments in blankets, clothing, farming utensils, and stock.	Vol. 10, page 1019..	3d article treaty Sept. 10, 1853; two instalments of \$2,500 each, unappropriated.	-----	\$5,000 00	-----	-----
Sacs and Foxes of Mississippi.	Permanent annuities.	Vol. 7, page 85.....	3d article treaty Nov. 3, 1804.	-----	-----	\$1,000 00	\$20,000 00
Do.	Interest on \$200,000, at 5 per centum.	Vol. 7, page 541....	2d article treaty Oct. 21, 1837.	-----	-----	10,000 00	200,000 00
Do.	Interest on \$800,000, at 5 per centum.	Vol. 7, page 596....	2d article treaty Oct. 11, 1842.	-----	-----	40,000 00	800,000 00
Sacs and Foxes of Missouri.	Interest on \$157,400, at 5 per centum.	Vol. 7, page 543....	2d article treaty Oct. 21, 1837.	-----	-----	7,870 00	157,400 00
Seminoles.	Interest on \$500,000, per 8th article treaty August 7, 1856.	Vol. 11, page 702..	\$25,000 annuities.	-----	-----	25,000 00	500,000 00
Do.	Interest on \$70,000, at 5 per centum.	*Page 72, sec. 3....	3d article treaty March 21, 1866; for support of schools, &c.	-----	-----	3,500 00	70,000 00
Senecas.	Permanent annuities.	Vol. 7, pages 161 and 179.	4th article treaty Sept. 29, 1817, \$500; 4th article treaty Sept. 17, 1817, \$500.	-----	-----	1,000 00	20,000 00
Do.	Provisions for smith and smiths' shops and miller during the pleasure of the President.	Vol. 7, page 349....	4th article treaty Feb. 28, 1831, say \$1,660.	\$1 660 00	-----	-----	-----
Senecas of New York.	Permanent annuities.	Vol. 4, page 442....	Act Feb. 19, 1841, \$6,000.	-----	-----	6,000 00	120,000 00
Do.	Interest on \$75,000, at 5 per centum.	Vol. 9, page 35....	Act June 27, 1846, \$3,750.	-----	-----	3,750 00	75,000 00
Do.	Interest on \$43,050, transferred from the Ontario Bank to the United States treasury.	Do.	Act June 27, 1846, \$2,152 50.	-----	-----	2,152 50	43,050 00
Senecas and Shawnees.	Permanent annuities.	Vol. 7, page 119....	4th article treaty Sept. 17, 1818.	-----	-----	1,000 00	20,000 00
Do.	Provisions for support of smith and smiths' shops during the pleasure of the President.	Vol. 7, page 352....	4th article treaty July 20, 1831.	1,060 00	-----	-----	-----
Shawnees.	Permanent annuities for education.	Vol. 7, pages 51 and 160, and vol. 10, page 1056.	4th article treaty Aug. 3, 1795; 3d article treaty, May 10, 1854; and 4th article treaty Sept. 29, 1817.	-----	-----	3,000 00	60,000 00
Do.	Interest on \$40,000, at 5 per centum.	Vol. 10, page 1056..	3d article treaty May 10, 1854.	-----	-----	2,000 00	40,000 00
Shoshones—Eastern bands.	Twenty instalments of \$10,000 each, to be applied under the direction of the President.	† Vol. 1, page 107....	5th article treaty July 2, 1863; sixteen instalments unappropriated.	-----	160,000 00	-----	-----

Shoshones—Goship bands.	Twenty instalments of \$1,000 each, to be applied under the direction of the President.	Vol. 13, page 682....	7th article treaty Oct. 7, 1863; sixteen instalments unappropriated.	16,000 00		
Shoshones—North-western bands.	Twenty instalments of \$5,000 each, to be expended under the direction of the President.	Vol. 13, page 663....	3d article treaty July 30, 1863; sixteen instalments unappropriated.	80,000 00		
Shoshones—Western bands.	Twenty instalments of \$5,000 each, to be expended under the direction of the President.	† Vol. 2, page 557....	7th article treaty Oct. 1, 1863; sixteen instalments unappropriated.	80,000 00		
Sioux of Dakota—Blackfeet band.	Twenty instalments of \$7,000 each, to be paid under the direction of the Secretary of the Interior.		4th article treaty Oct. 19, 1865; eighteen instalments unappropriated.	126,000 00		
Sioux of Dakota—Lower Brulé band.	Twenty instalments of \$6,000 each, to be expended under the direction of the Secretary of the Interior.		4th article treaty Oct. 14, 1865; eighteen instalments unappropriated.	108,000 00		
Do	Five instalments of \$2,500 each, to be expended under the direction of the Secretary of the Interior.		6th article treaty Oct. 14, 1865; four instalments unappropriated.	10,000 00		
Do	For pay of farmer	* Page 30, sec. 6....	6th article treaty Oct. 14, 1865....	1,000 00		
Do	For support of one blacksmith, and for tools, iron and steel, and other articles necessary for the blacksmith's shop.	...do.	6th article treaty Oct. 14, 1865....	1,500 00		
Sioux of Dakota—Minneconjou band.	Twenty instalments of \$10,000 each, under the direction of the Secretary of the Interior.	* Page 26, sec. 4....	4th article treaty Oct. 19, 1865; eighteen instalments unappropriated.	180,000 00		
Sioux of Dakota—Onk-pah-pah band.	Twenty instalments of \$9,000 each, under the direction of the Secretary of the Interior.	* Page 60, sec. 4....	4th article treaty Oct. 20, 1865; eighteen instalments unappropriated.	162,000 00		
Sioux of Dakota—O Gallalah band.	Twenty instalments of \$10,000 each, under the direction of the Secretary of the Interior.	* Page 68, sec. 4....	4th article treaty Oct. 28, 1865; eighteen instalments unappropriated.	180,000 00		
Sioux of Dakota—San Arce band.	Twenty instalments of \$3,400 each, under the direction of the Secretary of the Interior.	* Page 52, sec. 1....	4th article treaty Oct. 20, 1865; eighteen instalments unappropriated.	151,200 00		
Do	Five instalments of \$350 each, to be expended in agricultural implements and for improvements.	* Page 52, sec. 5....	5th article treaty Oct. 20, 1865; four instalments unappropriated.	3,800 00		
Sioux of Dakota—Two Kettles' band.	Twenty instalments of \$6,000 each, under the direction of the Secretary of the Interior.	* Page 44, sec. 4....	4th article treaty Oct. 19, 1865; eighteen instalments unappropriated.	108,000 00		
Do	Five instalments of \$2,825 each, to be expended in agricultural implements and improvements.	* Page 44, sec. 5....	5th article treaty Oct. 19, 1865; four instalments unappropriated.	11,300 00		
Do	For pay of farmer, the erection and support of blacksmith's shop, and furnishing tools, iron and steel, and other articles necessary for the blacksmith's shop.	* Page 44, sec. 6....	6th article treaty Oct. 19, 1865; for farmer, \$1,000; erection of blacksmith's shop, \$500; support of blacksmith, &c., \$1,500—\$3,000.	3,000 00		
Sioux of Dakota—Upper Yanktonais band.	Twenty instalments of \$10,000 each, under the direction of the Secretary of the Interior.	* Page 64, sec. 4....	4th article treaty Oct. 28, 1865; eighteen instalments unappropriated.	180,000 00		

* Pamphlet copy of Laws, 1st session 39th Congress.

† Pamphlet copy of Laws, 1st session 38th Congress.

† Pamphlet copy of Laws, 2d session 38th Congress.

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws; Statutes at Large.	Number of instalments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that be required during limited number of years, and to meet annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Sioux of Dakota— Yanctonais band.	Twenty instalments of \$10,500 each, under the direction of the Secretary of the Interior.	*Page 56, sec. 4.....	4th article treaty Oct. 20, 1865; eighteen instalments unappropriated.	-----	\$185,000 00	-----	-----
Do	Five instalments of \$2,875 each, to be expended in agricultural implements and improvements.	*Page 56, sec. 5.....	5th article treaty Oct. 20, 1865; four instalments unappropriated.	-----	11,500 00	-----	-----
Do	For pay of farmer, the erection and support of blacksmith's shop, and furnishing tools, iron and steel, and other articles necessary for the blacksmith's shop.	....do.....	5th article treaty Oct. 20, 1865; for farmer, \$1,000; erection of blacksmith's shop, \$500; support of blacksmith, &c., \$1,500—\$3,000.	\$3,000 00	-----	-----	-----
Do	For transporting and delivering articles purchased for the several bands of Sioux Indians.	-----	-----	20,000 00	-----	-----	-----
Six Nations of New York.	Permanent annuities in clothing, &c.....	Vol. 7, page 46.....	6th article treaty Nov. 11, 1794, 4,500.	-----	\$4,500 00	-----	\$90,000 00
S'Klallams	Four instalments of \$60,000, (being the fourth series,) under the direction of the President.	Vol. 12, page 934. ..	5th article treaty Jan. 26, 1855; two instalments of \$3,000 each unappropriated.	-----	6,000 00	-----	-----
Do	Twenty instalments for support of an agricultural and industrial school and for teachers.	Vol. 12, page 935 ...	11th article treaty Jan. 26, 1855; twelve instalments of \$2,500 each unappropriated.	-----	30,000 00	-----	-----
Do	Twenty years' employment of blacksmith, carpenter, farmer, and physician.	....do.....	11th article treaty Jan. 26, 1855; twelve instalments of \$4,600 each unappropriated.	-----	55,200 00	-----	-----
Tabeguache band of Utah.	Ten instalments of \$20,000 each.....	Vol. 13, page 675....	8th article treaty Oct. 7, 1863; (goods, \$10,000; provisions, \$10,000;) six instalments unappropriated.	-----	120,000 00	-----	-----
Do	Five instalments of \$10,000 each, for the purpose of agriculture and purchase of farming utensils, stock, &c.	....do.....	10th article treaty Oct. 7, 1863, and Senate amendment thereto; one instalment unappropriated.	-----	10,000 00	-----	-----
Do	For purchase of iron, steel, and tools for blacksmith's shop, and pay of blacksmith and assistant.	....do.....	10th article treaty Oct. 7, 1863; iron, steel, &c., \$220; blacksmith and assistant, \$1,100.	1,320 00	-----	-----	-----

Do	For insurance, transportation, &c., of goods, provisions, and stock.	.....	.....	5,000 00	.....	.....
Umpquas and Calapoias of Umpqua valley, Oregon.	Five instalments of the third series of annuity for beneficial objects, under the direction of the President.	Vol. 10, page 1126.	3d article treaty Nov. 29, 1854; two instalments of \$1,700 each unappropriated.	.....	3,400 00	.....
Do	Support of teachers, &c., twenty years.	Vol. 10, page 1127.	6th article treaty Nov. 29, 1854; seven instalments of \$1,450 each unappropriated.	.....	10,150 00	.....
Do	Support of physician fifteen years.	.....do.....	6th article treaty Nov. 29, 1854; two instalments of \$2,000 each unappropriated.	.....	4,000 00	.....
Umpquas — Cow Creek band.	Twenty instalments of \$550 each.	.....do.....	3d article treaty Sept. 19, 1853; six instalments yet due.	.....	3,800 00	.....
Walla-Walla, Cayuse, and Umatilla tribes.	Five instalments of the second series, to be expended under the direction of the President.	Vol. 12, page 946.	2d article treaty June 9, 1855; two instalments of \$6,000 each unappropriated.	.....	12,000 00	.....
Do	Twenty instalments for pay of two millers, one farmer, one superintendent of farming operations, two school teachers, one blacksmith, one wagon and plough maker, and one carpenter and joiner.	Vol. 12, page 947.	4th article treaty June 9, 1855; twelve instalments of \$11,200 unappropriated.	.....	134,400 00	.....
Do	Twenty instalments for mill fixtures, tools, medicines, books, stationery, furniture, &c.	.....do.....	4th article treaty June 9, 1855; twelve instalments of \$3,000 each unappropriated.	.....	36,000 00	.....
Do	Twenty instalments of \$1,500 each for the head chiefs of these bands, (\$500 each.)	.....do.....	5th article treaty June 9, 1855; twelve instalments unappropriated.	.....	20,000 00	.....
Do	Twenty instalments for salary of son of Plo-plo-mox-mox.	.....do.....	5th article treaty June 9, 1855; twelve instalments of \$100 each unappropriated.	.....	1,200 00	.....
Winnebagoes	Interest on \$1,000,000, at five per centum.	Vol. 7, page 546, and vol. 12, page 628.	4th article treaty Nov. 1, 1837, and Senate amendment July 17, 1862.	.....	50,000 00	1,000,000 00
Do	Thirty instalments of interest on \$85,000.	Vol. 9, page 879	4th article treaty Oct. 13, 1846; nine instalments of \$3,250 each unappropriated.	.....	38,250 00	.....
Woll-pah-pe tribe of Snake Indians.	Five instalments of \$2,000 each, under the direction of the President.	† Page 22, sec. 7.	7th article treaty Aug. 12, 1865; four instalments unappropriated.	.....	8,000 00	.....
Yakamas	Five instalments of the second series for beneficial objects, at the discretion of the President.	Vol. 12, page 953.	4th article treaty June 9, 1855; two instalments of \$8,000 each unappropriated.	.....	16,000 00	.....
Do	Twenty instalments for support of two schools, one of which to be an agricultural and industrial school, keeping them in repair, and providing furniture, books, and stationery.	.....do.....	4th article treaty June 9, 1855; twelve instalments of \$500 each unappropriated.	.....	6,000 00	.....
Do	Twenty instalments for one superintendent of teaching and two teachers.	.....do.....	5th article treaty June 9, 1855; twelve instalments of \$3,200 each unappropriated.	.....	38,400 00	.....
Do	Twenty instalments for one superintendent of farming and two farmers, two millers, two blacksmiths, one farrier, one gunsmith, one carpenter, and one wagon and plough maker.	.....do.....	5th article treaty June 9, 1855; twelve instalments of \$11,400 each unappropriated.	.....	136,800 00	.....

* Pamphlet copy of Laws, 1st session 39th Congress.

† Pamphlet copy of Laws, 2d session 39th Congress.

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws; Statutes at Large.	Number of instalments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per cent. is annually paid; and amounts which, invested at five per cent., would produce permanent annuities.
Yakamas—Cont'd ..	Twenty instalments for keeping in repair hospital and furnishing medicines, &c., and pay of physician.	Vol. 12, page 953....	5th article treaty June 9, 1855; twelve instalments of \$1,700 each unappropriated; (physician, \$1,400; hospital, &c., \$300.)	.....	\$20,400 00	.....	.....
Do	Twenty instalments for keeping in repair grist and saw mill, and furnishing the necessary tools therefor.	...do.	5th article treaty June 9, 1855; twelve instalments of \$500 each unappropriated.	.....	6,000 00	.....	.....
Do	Twenty instalments for keeping in repair buildings for employes.	...do.	5th article treaty June 9, 1855; twelve instalments of \$300 each unappropriated.	.....	3,600 00	.....	.....
Do	For salary of head chief for twenty years .....	...do.	5th article treaty June 9, 1855; twelve instalments of \$500 each unappropriated.	.....	6,000 00	.....	.....
Do	Twenty instalments for keeping in repair blacksmith's, tinsmith's, gunsmith's, carpenter's, and wagon and plough maker's shops, and furnishing tools therefor.	...do.	5th article treaty June 9, 1855; twelve instalments of \$500 each unappropriated.	.....	6,000 00	.....	.....
Yancton tribe of Sioux.	Ten instalments of \$65,000 each, to be paid to them or expended for their benefit.	Vol. 11, page 744....	4th article treaty April 19, 1858; one instalment unappropriated.	.....	65,000 00	.....	.....
	Total .....	.....	.....	\$277,280 54	12,458,251 09	\$421,673 79	\$7,833,475 86

DEPARTMENT OF THE INTERIOR,
Office Indian Affairs, November 14, 1867.

CHARLES E. MIX, *Acting Commissioner.*

No. 25.—*Stocks held by the Secretary of the Treasury on account of Chickasaw national fund.*

Arkansas bonds, 6 per cent., due 1868.....	\$90,000 00
Indiana bonds, 6 per cent., due 1857.....	141,000 00
Illinois bonds, 6 per cent., due 1860.....	17,000 00
Maryland bonds, 6 per cent., due 1870.....	6,149 57
Maryland bonds, 6 per cent., due 1890.....	8,350 17
Nashville and Chattanooga railroad bonds, 6 per cent., due 1881.....	512,000 00
Richmond and Danville railroad bonds, 6 per cent., due 1876.....	100,000 00
Tennessee State bonds, 6 per cent., due 1890.....	104,000 00
Tennessee State bonds, 5½ per cent., due 1861.....	66,666 66
United States bonds, loan 1847, 6 per cent., due 1867.....	61,050 00
United States bonds, loan 1848, 6 per cent., due 1868.....	37,491 80
United States bonds, loan 1862, 6 per cent., due 1867 or 1882.....	61,000 00
United States bonds, loan 1865, 6 per cent., due 1870 or 1885.....	104,100 00

The interest unpaid is as follows:

Interest only paid on Indiana bonds by 3 per cent. fund, to 1851.

No interest paid on Arkansas bonds, since 1842.

No interest paid on Nashville and Chattanooga railroad bonds, since 1861.

No interest paid on Richmond and Danville railroad bonds, since 1861.

No interest paid on Tennessee State bonds, since 1861.

Stocks held by the Secretary of the Treasury on account Smithsonian fund.

Arkansas state bonds.....	\$538,000 00
Illinois State bonds.....	56,000 00
United States bonds, loan 1842.....	48,061 64
United States bonds, loan 1848.....	33,400 00

No interest paid by Arkansas since 1842.

UNITED STATES TREASURER'S OFFICE,

November 25, 1867.